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REPORT

OF THE

TOWN OFFICERS

OF

IPSWICH, MASS.

FOR THE YEAR ENDING DECEMBER 31, 1946

and the

THREE HUNDRED AND THIRTEENTH YEAR

of the

TOWNS INCORPORATION

Ipswich Chronicle Publishing Co., Printers
Ipswich, Mass.

I
974.4

List of Town Officers

ELECTED BY BALLOT

Moderator

Harland Burke	Term expires 1947

Selectmen

Brainard C. Wallace, Chairman	Term expires 1947
Edwin H. Damon	Term expires 1948
Charles L. Rose	Term expires 1949

Town Clerk

Edward S. Cogswell	Term expires 1947

Treasurer and Collector

John E. Grant	Term expires 1948

Assessors

John E. Norman	Term expires 1947
Richard W. Davis	Term expires 1948
C. Chester Caldwell, Chairman	Term expires 1949

Board of Public Welfare

William Dunbar	Term expires 1947
Walter E. Callahan* (Resigned)	Term expires 1948
George R. Hovey, Chairman	Term expires 1949

* George Mourikas appointed to fill vacancy.

Water and Electric Light Commissioners

A. B. C. Mulholland	Term expires 1947
George E. Hodgkins, Chairman	Term expires 1948
Chester A. Bolles	Term expires 1949

School Committee

Herman W. Kyes	Term expires 1947
James R. Marsh	Term expires 1947
Paul R. Raupach, Chairman	Term expires 1948
David Williams	Term expires 1948
George H. Bouchard	Term expires 1949
Albert Barbati	Term expires 1949

Board of Health

Dr. Ernest J. Smith	Term expires 1947
Frank L. Collins, M. D.	Term expires 1948
Lawrence M. King, Chairman	Term expires 1949

Park Commissioners

C. Gardner Caverly, Chairman	Term expires 1947
Henry S. Bowen	Term expires 1948
Samuel C. Gordon	Term expires 1949

Constable

Thomas G. Gauld	Term expires 1947

Cemetery Commissioners

Arnold R. Richards	Term expires 1947
Frank R. Starkey	Term expires 1948
Harmon Cole	Term expires 1949

Clam Commissioner

Henry Shaw	Term expires 1947

Tree Warden

C. Gardner Caverly — Term expires 1948

Trustees Great Neck Property

Charles L. Henley — Term expires 1947
Edmund H. Kelleher, Chairman — Term expires 1948
John E. Norman — Term expires 1949

APPOINTED OFFICIALS

Accountant

Brainard C. Wallace — Term expires 1948

Inspector of Milk

Paul M. Jodoin — Term expires 1947

Child Hygiene

Frank L. Collins, M. D. Director — Term expires 1947
Ruth Garrett, Nurse* (resigned) — Term expires 1947
* Beatrice Collins appointed to fill vacancy.

Agent, Board of Public Welfare

Walter E. Callahan

Clerk, Board of Assessors

C. Chester Caldwell — Term expires 1947

Inspector of Wires

Elmer Wiley — Term expires 1947

Bell Ringer

Guy E. Wells	Term expires 1947

Janitor, Town Hall

George L. Grant	Term expires 1947

Sworn Weighers for Town Scales

Lucy J. Eustace	Term expires 1947
George L. Grant	Term expires 1947

Manager, Water and Light Department

Charles A. Mallard

Burial Agent for State and Military Aid

Edward S. Cogswell	Term expires 1947

Playground Committee

Stanley E. Eustace, Chairman	Term expires 1947
George Bouchard	Term expires 1947
Henry S. Bowen	Term expires 1947
Clarence J. Dupray	Term expires 1947
Boleslaus Radzinski	Term expires 1947
Roland Singer	Term expires 1947
Chester L. Stone	Term expires 1947

Superintendent of Cemeteries

Benjamin W. Homans

Registrars of Voters

Edward S. Cogswell	Term expires 1947
J. Vincent Hubbard	Term expires 1947
Frank H. Girard, Chairman	Term expires 1948
John A. Kobos	Term expires 1949

Town Counsel

William F. Hayes — Term expires 1947

Chief of Police

Frank Machaj

Engineers of Fire Department

Samuel W. Atherley, Chief	Term expires 1947
Lionel Sheppard	Term expires 1947
Robert Hills	Term expires 1947

Superintendent of Schools

Harry S. Merson

Superintendent of Moth

C. Gardner Caverly — Term expires 1947

Forest Warden

Frank O'Malley — Term expires 1947

Sealer of Weights and Measures

William J. H. Ewing — Term expires 1947

Superintendent of Streets

Francis E. Wood

Inspector of Animals

G. Loring Woodbury — Term expires 1947

Inspector of Slaughtering

Hilmer H. Lindgrin	Term expires 1947

Sanitary Agent

Paul M. Jodoin	Term expires 1947

Town Forest Committee

Joseph E. Thomas	Term expires 1947
Samuel C. Gordon	Term expires 1948
C. Gardner Caverly	Term expires 1949

Dog Officer

Frank Machaj	Term expires 1947

Finance Committee

M. Charles Arthur*	Term expires 1947
Edward J. Marcorelle**	Term expires 1947
Edmund H. Kelleher*** Secretary	Term expires 1947
Louis Bournazos*	Term expires 1948
Roy E. Drew**	Term expires 1948
Charles E. Goodhue, Jr.***	Term expires 1948
Jerome Richardson* (resigned)*	Term expires 1949
Walter Lezon**	Term expires 1949
George Parsons***, Chairman	Term expires 1949

* Vacancy unfilled.

* Appointed by Town Meeting
** Appointed by Selectmen
***Appointed by Moderator

Trust Fund Commissioners

Charles E. Goodhue, Jr.	Term expires 1947
Edward J. Marcorelle	Term expires 1948
George C. Parsons	Term expires 1949

ANNUAL REPORT

OF THE

TOWN ACCOUNTANT

Receipts and Expenditures

FOR

THE YEAR ENDING

December 31, 1946

Ipswich Chronicle Publishing Co., Printers
Ipswich, Mass.

Accountant's Report

To the Honorable Board of Selectmen:

Gentlemen:

I submit herewith the Annual Report of the receipts and expenditures of the Town of Ipswich for the year ending December 31, 1946, together with the reports of various Departments and Town Officials.

Respectfully submitted,

BRAINARD C. WALLACE,

Town Accountant.

RECEIPTS

Taxes Current Year:		
Poll	3,399.42	
Property	270,034.68	
		$273,434.10
Taxes Previous Years:		
Poll	12.00	
Property	25,127.25	
		25,139.25
Tax Titles:		
Tax Title Redemptions	1,385.91	
		1,385.91

Licenses and Permits:

Liquor	4,730.00	
Clam	1,040.00	
Amusement	72.00	
Common Victualler	62.00	
Theatre	60.00	
Auto Dealer Class I	50.00	
Junk	40.00	
Pasteurizing	40.00	
Pistol	35.00	
Milk and Cream	30.50	
Pool and Billiard	30.00	
Bowling Alley	26.00	
Slaughtering	25.00	
Auto Dealer Class II	20.00	
Sea Worm	13.00	
Auto Dealer Class III	10.00	
Methyl Alcohol	10.00	
Rendering	10.00	
Innholder	10.00	
Oleomargarine	7.50	
Auctioneer	7.00	
Vault	6.00	
Ice Cream	5.00	
Hawker	4.00	
Cabin	3.50	
Garbage	2.00	
Slaughter House	1.00	
Recreation Camp	.50	
		6,350.00

Fines and Forfeits:

Third District Court	331.79	
		331.79

Grants and Gifts:

Federal:

Aid Dependent Children Adm.	64.40	
Aid Dependent Children Aid	669.12	
Old Age Assistance Adm.	961.32	
Old Age Assistance, Assistance	28,840.14	
Sewerage Plans and Survey	11,000.00	
		41,534.98

State:

Income Tax	35,899.00	
Corporation Tax Business	18,766.27	
Highway Fund Distribution	7,745.92	
Meal Tax	2,212.77	
Lieu of Taxes	2,029.84	
Shell Fish Benefits	500.00	
Vocational Training	239.20	
Bounty on Seals	55.00	
		67,448.00

County:

Dog Licenses	643.11	
		643.11

Special Assessments:

Moth Added to Taxes 1944	12.00	
Moth Added to Taxes 1945	12.00	
		24.00

Privileges:

Motor Vehicles Excise Taxes 1945	462.87	
Motor Vehicle Excise Taxes 1946	7,184.27	
		7,647.14

General Government:

Selectmen:

Sale of Tax Title Possession	500.00	
Rent of Infirmary	320.00	
Sale of Real Estate	135.00	
Rent of Store 78 High Street	117.00	
Photo Copies	5.00	
		1,077.00

Treasurer and Collector:

Cost and Penalties on Taxes	56.33	
Tax Title Releases	3.00	
		59.33

Town Hall:

Rent of Court Room	325.00	
Rent of Town Hall	50.00	
Scale Receipts	39.40	
		414.40

Police:

Ambulance and Police Car	712.49	
Registration of Bicycles	56.50	
		768.99

Moth:

Insect Extermination	154.00	154.00

Weights and Measures:

Sealers Fees	96.93	96.93

Health:		
Comm. of Mass., Tuberculosis	823.87	
Cities and Towns, Tuberculosis	559.50	
Garbage Disposal	724.00	
Slaughter Inspections	628.00	
Dog Bites	78.00	
		2,813.37
Highway:		
Rental of Equipment	627.02	
Sale of Materials	40.30	
Sale of Equipment	25.00	
		692.32
Public Welfare:		
Comm. of Massachusetts	531.00	
Cities and Towns	187.85	
		718.85
Aid To Dependent Children:		
Comm. of Massachusetts	906.92	
		906.92
Old Age Assistance:		
Comm. of Massachusetts	29,904.76	
Cities and Towns	530.31	
		30,435.07
Veterans' Benefits:		
Comm. of Massachusetts	595.50	
		595.50

Education:		
Tuition	2,220.00	
Feoffees Grammar School	2,000.00	
Sale of Materials	320.16	
		4,540.16
Trustees of Great Neck:		
Rent of Lots	660.00	
		660.00
Welcome Home Celebration:		
Public Contributions	691.00	
		691.00
Memorial Building:		
Womens' Relief Corps No. 42	25.00	
		25.00
Water:		
Water Rates	30,947.64	
Water Liens	44.96	
Water Liens to Taxes	166.51	
		31,159.11
Electric Light:		
Sale of Light and Power	146,355.31	
		146,355.31
Cemetery:		
Interments	1,403.00	
Perpetual Care	1,299.19	
Sale of Lots and Graves	765.00	
Removal	30.00	
Sale of Materials	10.00	
		3,507.19

Agency and Trust:

Federal Withholding Tax	20,865.28	
Contributory Pension	6,651.72	
Perpetual Care Bequests	3,156.70	
Blue Cross	1,481.25	
Dog Licenses	1,052.80	
Electric Meter Deposits	388.00	
		33,595.75

Trust Funds Income:

R. T. Crane Jr., Picnic Fund	1,224.55	
Cemetery Perpetual Care Fund	625.00	
Eunice Caldwell Cowles Fund	250.00	
		2,099.55

Trust Funds Withdrawals:

R. T. Crane Jr., Picnic	964.04	
Eunice Caldwell Cowles Scholarship	100.00	
		1,064.04

Interest:

Taxes	818.06	
Bonds	568.76	
Tax Titles	196.48	
Meter Deposits	106.52	
Accrued	13.99	
		1,703.81

Loans:

Highway and Fire Equip. Loan	20,000.00	
Water Extension Loan	25,000.00	
		45,000.00

Premium on Loans:		
Premium	182.40	
		182.40
Refunds:		
Selectmen	11.00	
Accountant	11.00	
Treasurer and Collector	.51	
Police	56.91	
Fire	29.01	
Tree Warden	35.00	
Highway	62.50	
Old Age Assistance	40.60	
U. S. Grant Old Age Assistance	20.30	
Playground	4.40	
Welcome Home Celebration	99.45	
Electric Light Depreciation	46.49	
Civilian Defense	44.03	
		461.20
		733,715.48
Balance January 1, 1946		253,260.28
		$986,975.76

PAYMENTS

Departmental		$419,452.25
Taxes:		
County Tax	14,243.31	
State Tax	5,900.00	
Essex County Sanatorium Tax	4,779.82	
Auditing Tax	1,510.71	
State Parks & Reservations	421.99	
		26,855.83
Federal Grants:		
Aid To Dependent Children, Adm.	64.72	
Aid To Dependent Children, Aid	549.50	
Old Age Assistance, Adm.	966.64	
Old Age Assistance, Assistance	31,000.69	
		32,581.55
Agency and Trust:		
Federal Withholding Tax	20,856.88	
Contributory Pensions	6,651.72	
Blue Cross	1,583.85	
Cemetery Perpetual Care Bequests	3,156.70	
Stabilization Fund	3,750.00	
Dog Licenses for County	1,047.40	
		37,046.55
Trust Fund Income, Deposits:		
Cemetery Perpetual Care Income	625.00	
Eunice Caldwell Cowles Fund	250.00	
R. T. Crane Jr., Picnic Fund	1,384.30	
		2,259.30

Electric Light:		
Operations	117,493.55	
Depreciation	4,253.86	
		121,747.41
Water:		
Operations	26,697.04	
Extensions	13,879.11	
Softening Plant	1,393.55	
		41,969.70
Premium on Loans		92.25
Refunds:		
Poll Taxes 1941	120.00	
Poll Taxes 1942	108.00	
Poll Taxes 1943	72.00	
Poll Taxes 1944	46.00	
Poll Taxes 1945	34.00	
Poll Taxes 1946	310.00	
Personal Taxes 1946	27.20	
Real Estate Taxes 1943	154.80	
Real Estate Taxes 1944	10.80	
Real Estate Taxes 1946	239.12	
Motor Vehicles Excise Taxes 1946	33.80	
Electric Light Accounts Rec.	2,171.30	
Water Accounts Rec.	13.15	
Federal Withholding Tax	8.40	
Electric Meter Deposits	312.80	
Electric Meter Deposits Interest	9.24	
		3,670.61
		685,675.45
Balance December 31, 1946		301,300.31
		$986.975.76

EXPENDITURES

GENERAL GOVERNMENT

MODERATOR

Appropriation		100.00
Moderator		100.00

SELECTMEN

Appropriation	4,441.00	
Transfer	279.36	
Refund	11.00	
		4,731.36
Chairman	300.00	
Members	400.00	
Inspector of Wires	300.00	
Secretary Finance Committee	100.00	
Clerk	566.84	
Bell Ringer	60.00	
Printing Town Reports	1,526.70	
Delivering Town Reports	72.75	
Printing and Advertising	284.00	
Travel and Expenses	195.94	
Care of Buoys and Floats	175.00	
Supplies	162.66	
Telephone	154.37	
Plans and Surveys	121.30	
Tax Title Possessions	75.15	
Expenses Attending Hearings	50.00	
Posting Warrants	49.00	
Deputy Fees	22.25	

Binding Town Reports	20.80	
Dues	19.00	
Insurance	17.40	
Flowers	17.00	
Postage and Express	15.00	
Repairs to Equipment	13.00	
Police Services	12.00	
Constable Fee	1.20	
		4,731.36

ACCOUNTANT

Appropriation	4,618.69	
Refund	11.00	
		4,629.69
Accountant	3,057.57	
Clerk	1,223.68	
Supplies	144.33	
Telephone	42.39	
Rental of Equipment	37.50	
Repairs to Equipment	19.20	
Postage	15.00	
	4,539.67	
Transferred to Revenue	90.02	
		4,629.69

TREASURER & COLLECTOR

Appropriation & Refund		8,792.51
Treasurer and Collector	2,751.23	
Clerical	3,436.70	
Office Supplies	879.50	

Surety Bonds	453.74	
Postage	417.85	
Foreclosure of Tax Titles	235.00	
Equipment	270.77	
Travel	111.75	
Telephone	83.31	
Repairs to Equipment	33.15	
Legal Services	23.75	
Tax Title and Water Lien Releases	14.00	
Safe Deposit Box	6.00	
Deputy Tax Collectors Bond	5.00	
Express	4.03	
Dues	2.00	
	8,727.78	
Transferred to Revenue	64.73	8,792.51

ASSESSORS

Appropriation	4,779.00	
Transfer	218.71	
		4,997.71
Members	900.00	
Clerk	1,732.04	
Clerical	1,317.85	
Office Supplies	345.36	
Travel and Expense	245.81	
Abstract of Deeds	189.85	
Equipment	177.05	
Telephone	63.85	
Repairs to Equipment	14.50	
Dues	6.00	
Express and Postage	5.40	
		4,997.71

TOWN CLERK

Appropriation	2,238.00	
Transfer	4.76	
		2,242.76
Salary	1,732.57	
Recording and Indexing Returns	318.25	
Supplies and Printing	56.13	
Clerical	40.00	
Telephone	34.34	
Postage	30.47	
Rental of Equipment	20.50	
Surety Bond	7.50	
Dues	3.00	
		2,242.76

LAW

Appropriation	600.00
Town Counsel	600.00

ELECTION & REGISTRATION

Appropriation	2,212.00	
Transfer	177.68	
		2,389.68
Registrars	225.00	
Clerk	150.00	
Election Officers	935.99	
Printing and Advertising	326.50	
Listing	309.25	
Supplies	102.68	

Clerical	68.00	
Election Booths	65.06	
Police	61.10	
Voting Lists	54.00	
Meals	32.10	
Postage	30.00	
Rental of Equipment	28.00	
Destroying Ballots	2.00	
		2,389.68

TOWN HALL

Appropriation		3,484.68
Janitor	1,732.04	
Fuel	671.34	
Electricity	473.37	
Supplies and Materials	190.20	
Repairs and Equipment	134.64	
Fire Proofing	84.00	
Gas	74.56	
Insurance	51.60	
Labor	39.00	
Laundry	12.00	
Water	10.65	
Lighting Equipment	5.60	
	3,479.00	
Transferred to Revenue	5.68	3,484.68

TOWN HALL IMPROVEMENTS

Balance Jan. 1, 1946		145.50
Labor	31.50	
Balance to 1947	114.00	145.50

PROTECTION OF PERSONS AND PROPERTY

POLICE

Appropriation	21,489.50	
Refund	56.91	
		21,546.41
Chief	2,535.52	
Sergeant	2,389.77	
Patrolmen	11,220.10	
Keeper of Lock-up	2,184.39	
Police—Vacations	671.94	
Specials	36.00	
Matron	19.00	
Maintenance—Police Car, Ambulance	951.66	
Equipment	612.26	
Police Radio	226.56	
Insurance	213.63	
Pensions	192.50	
Telephone	156.75	
Supplies	92.95	
Bicycle Registration	28.13	
Postage	10.00	
Dues	5.00	
	21,546.16	
Transferred to Revenue	.25	21,546.41

FIRE

Appropriation	23,138.79	
Transfer	483.75	
Refunds	29.01	
		23,651.55

Chief	600.00	
Engineers	350.00	
Chauffeurs	13,464.12	
Call Firemen	3,500.00	
Still Alarms and Watching Fires	183.00	
Supt. of Fire Alarm System	100.00	
Pensions	192.50	
Fire Apparatus—Gas, Oil, Repairs	825.61	
Fire Apparatus—Equipment & Sup.	905.50	
Fire Alarm System—Care & Maint.	853.41	
Fire Alarm System—Construction	835.45	
Tree Trimming	11.25	
Compensation—Injuries	483.75	
Maintenance of Building—Supplies	171.81	
Maintenance of Building—Repairs	205.24	
Maintenance of Building—Fuel	343.88	
Electricity	148.64	
Water	22.80	
Gas	16.44	
Laundry	80.27	
Telephone	129.47	
Radio	15.36	
Stationery, Supplies, Postage, Express	23.11	
Car Hire	15.00	
	23,476.61	
Transferred to Revenue	174.94	23,651.55

FOREST WARDEN

Appropriation	600.00	
Transfer	54.24	
		654.24
Fighting Fires and Patrol	451.20	
Maintenance of Equipment	90.58	

Equipment and Supplies	72.58	
Insurance	39.88	
		654.24

MOTH

Appropriation		5,184.00
Superintendent	1,549.22	
Labor	1,104.75	
Insecticides	916.44	
Maintenance of Equipment	672.24	
Insurance	316.04	
Rent	275.00	
Equipment, Tools, Supplies	251.51	
Telephone	31.52	
Legal Advertising	24.00	
Fuel	23.93	
Damages	10.00	
Office Supplies	7.17	
Express	2.09	
	5,183.91	
Transferred to Revenue	.09	5,184.00

TREE WARDEN

Appropriation	3,500.00	
Refund	35.00	
		3,535.00
Tree Warden	601.34	
Labor	2,076.64	
Tree Removals	542.50	
Tools, Supplies, Equipment	112.00	

Maintenance of Equipment	84.13	
Travel Expense	41.00	
Truck Hire	26.25	
Rent	25.00	
Advertising	12.00	
Fuel	7.49	
Express	.47	
	3,528.82	
Transferred to Revenue	6.18	3,535.00

WEIGHTS AND MEASURES

Appropriation		550.00
Sealer—Salary	350.00	
Supplies	50.33	
Transportation, Labor	34.09	
Truck Hire	23.50	
Advertising	3.50	
Express	1.05	
Maintenance of Equipment	.50	
	462.97	
Transferred to Revenue	87.03	550.00

CLAM COMMISSIONER

Appropriation	2,100.00	
Transfer	1,180.00	
		3,280.00
Commissioner—Salary	1,834.33	
Gas, Oil, Repairs	185.78	

Deputies	180.00	
Printing, Advertising	48.00	
Supplies	19.07	
Telephone	5.18	
Car Hire	5.00	
	2,277.36	
Transferred to Shellfish Benefits	1,000.00	
Transferred to Revenue	2.64	3,280.00

SHELLFISH BENEFITS

Balance Jan. 1, 1946	1,000.00	
Transfer	1,000.00	
Receipts from State	500.00	
		2,500.00
Labor	110.00	
Car Hire	14.00	
Supplies	12.20	
	136.20	
Balance to 1947	2,363.80	2,500.00

HEALTH & SANITATIONS

HEALTH

Appropriation		13,658.94
Chairman	100.00	
Members	150.00	

Clerk	84.00	
Agent	800.00	
Milk Inspector	400.00	
Slaughter Inspector	743.00	
Animal Inspector	175.00	
Director Child Hygiene	150.00	
Nurse Child Hygiene	275.00	
Supplies Child Hygiene	2.75	
Garbage & Rubbish Disposal—Labor	6,160.21	
Garbage & Rubbish Disposal—Maint., Truck	892.51	
Tuberculosis—Board and Care	2,119.00	
Dog Bites	338.00	
Contagious Disease	309.00	
Travel and Expenses	182.25	
Office Supplies	121.91	
Milk Analysis	86.51	
Survey	77.50	
Telephone	58.88	
Insurance	55.87	
Disposal of Animals	55.00	
Printing and Advertising	48.80	
Postage and Express	5.09	
Legal Services	3.40	
	13,393.68	
Transferred to Revenue	265.26	13,658.94

TOWN DUMP

Balance Jan. 1, 1946	375.18	
Appropriation	300.00	
Transfer	1,086.25	
		1,761.43

Labor	801.12	
Truck Hire	89.50	
Survey and Plans	72.50	
Rental of Equipment	40.00	
	1,003.12	
Balance to 1947	758.31	1,761.43

TOWN DUMP CONSTRUCTION

Balance Jan. 1, 1946		500.00
Labor	44.00	
Balance to 1947	456.00	
		500.00

SEWER COMMITTEE

Balance Jan. 1, 1946	218.86	
Appropriation	1,000.00	
		1,218.86
Transportation and Expenses	109.56	
Professional Services	59.88	
Clerical	30.00	
Printing	3.85	
	203.29	
Balance to 1947	1,015.57	1,218.86

MOSQUITO CONTROL

Appropriation		850.00
Mosquito Control	850.00	
		850.00

BOUNTY ON SEALS

Appropriation		100.00
Bounties	95.00	
Transferred to Revenue	5.00	
		100.00

HIGHWAYS

Appropriation	28,875.00	
Refund	62.50	
		28,937.50
Superintendent	2,445.42	
Labor	8,369.54	
Maintenance, Repairs—Equipment	7,999.89	
Tar, Road Oils	4,192.19	
Sand, Stone, Gravel	1,482.33	
Tools and Supplies	777.00	
Trucks and Teams	792.13	
Maintenance, Repairs—Buildings	440.73	
Insurance	872.19	
Chloride and Salt	419.50	
Traffic Signs, Supplies	320.15	
Rental of Equipment	260.20	
Telephone	141.84	
Clerk	128.00	
Rent	120.75	
Office Supplies	24.99	
Equipment	23.93	
Electricity	16.68	
Express	15.19	
Repairs to Office Equipment	5.50	
Dues	3.00	
	28,851.15	
Transferred to Revenue	86.35	28,937.50

SNOW REMOVAL

Appropriation		10,000.00
Labor	5,372.55	
Trucks and Teams	3,073.97	
Maintenance of Equipment	596.95	
Gravel, Stone, Sand	252.39	
Chloride and Salt	413.00	
	9,708.86	
Transferred to Revenue	291.14	10,000.00

NORTH RIDGE ROAD

Transfer		8,000.00
Supplies and Materials	591.06	
Express	17.35	
	608.41	
Balance to 1947	7,391.59	8,000.00

STREET LIGHTING

Appropriation		5,300.00
Street Lights	5,300.00	
		5,300.00

HIGHWAY ROAD ROLLER

Transfer	3,000.00	
Receipts—Loan	5,000.00	
		8,000.00
Road Roller	6,507.90	
Transferred to Revenue	1,492.10	
		8,000.00

SNOW REMOVAL EQUIPMENT

Balance Jan. 1, 1946		7,000.00
Snow Loader	6,429.86	
Transferred to Revenue	570.14	
		7,000.00

CHARITIES & SOLDIERS' BENEFITS

PUBLIC WELFARE

Appropriation		8,988.28
Chairman	150.00	
Members	300.00	
Agent	481.44	
Clerk	217.86	
Physician	600.00	
Cash Allowances	3,410.50	
Other Cities and Towns	1,019.30	
Groceries and Provisions	954.42	
Rent	558.50	
Fuel and Electricity	343.33	
Medical Care and Medicine	197.43	
Burials	100.00	
Clothing	34.85	
Telephone	157.62	
Supplies	70.52	
Travel and Expense	21.10	
Insurance	11.79	
Postage	6.00	
Town Report Cut	2.50	
	8,637.16	
Transferred to Revenue	351.12	8,988.28

AID TO DEPENDENT CHILDREN—ADM.

Appropriation		75.00
Agent	45.37	
Clerk	26.63	
Supplies	3.00	
		75.00

AID TO DEPENDENT CHILDREN—AID

Appropriation		2,800.00
Cash Allowances	2,796.80	
Transferred to Revenue	3.20	
		2,800.00

OLD AGE ASSISTANCE—ADM.

Appropriation		1,650.00
Agent	1,088.88	
Clerk	476.12	
Transportation	82.00	
Supplies	3.00	
		1,650.00

OLD AGE ASSISTANCE—AID

Appropriation	45,000.00	
Refund	40.60	
		45,040.60
Cash Allowances	44,955.41	
Transferred to Revenue	85.19	
		45,040.60

U. S. GRANT AID TO DEPENDENT CHILDREN—ADM.

Balance Jan. 1, 1946	.32	
Receipts	64.40	
		64.72
Agent	28.72	
Clerk	36.00	
		64.72

U. S. GRANT AID TO DEPENDENT CHILDREN—AID

Balance Jan. 1, 1946	51.84	
Receipts	669.12	
		720.96
Cash Allowances	549.50	
Balance to 1947	171.46	
		720.96

U. S. GRANT OLD AGE ASSISTANCE—ADM.

Balance Jan. 1, 1947	5.32	
Receipts	961.32	
		966.64
Agent	760.20	
Clerk	206.44	
		966.64

U. S. GRANT OLD AGE ASSISTANCE—ASSISTANCE

Balance Jan. 1, 1946	2,140.25	
Receipts	28,860.44	
		31,000.69
Cash Allowances		31,000.69

SOLDIERS' BENEFITS

Appropriation		4,000.00
Soldiers' Relief	1,608.40	
World War II Allowances	710.00	
State Aid	280.00	
	2,598.40	
Transferred to Revenue	1,401.60	
		4,000.00

B. S. CABLE MEMORIAL HOSPITAL

Appropriation		2,500.00
Hospitalization	2,500.00	
		2,500.00

SCHOOLS & LIBRARIES

Appropriation	126,697.50	
Transfer	4,480.00	
Receipts	2,000.00	
		133,177.50
Superintendent	3,749.98	
Clerk	1,323.20	
Truant Officer	300.00	
Census Taker	100.00	
Telephone	283.92	
Travel	196.60	
Office Supplies	99.87	
Expenses of Instruction		
Teachers Salaries	85,374.69	
Teaching Supplies	2,543.44	

Textbooks	1,903.01	
Expenses of Operating School Plant		
Janitors Salaries	8,575.51	
Maintenance and Repairs	7,573.63	
Fuel	3,834.29	
Electricity	1,032.52	
Supplies	440.46	
Gas	259.84	
Water	249.90	
Transportation	9,408.53	
Health		
School Nurse	1,330.00	
Doctor	650.00	
Dentist	600.00	
Supplies	69.76	
Insurance	873.46	
Vocational Education—Tuition	1,176.78	
Special Retirement	825.50	
Graduation	118.75	
Express and Trucking	89.74	
Americanization Classes		
Salaries	88.00	
Expenses	22.00	
Printing	25.00	
Convention Expenses	15.00	
	133,133.38	
Transferred to Revenue	44.12	133,177.50

EUNICE CALDWELL COWLES SCHOLARSHIP

Receipts		100.00
Scholarship	100.00	
		100.00

FIRE DAMAGE MANUAL TRAINING SCHOOL

Balance Jan. 1, 1947.		4,320.48
Repairs and Equipment	831.19	
Balance to 1947	3,489.29	
		4,320.48

LIBRARY

Appropriation		3,550.00
Librarian	1,083.34	
Assistant Librarian	541.68	
Books and Periodicals	1,001.37	
Janitor	348.57	
Insurance	193.08	
Fuel	154.17	
Buildings and Grounds	144.33	
Office Supplies	57.57	
Electricity and Water	19.30	
Postage and Express	6.59	
		3,550.00

PARKS & PLAYGROUNDS

PARKS

Appropriation	1,548.00	
Transfer	200.00	
		1,743.26
Superintendent	75.00	

Labor	824.25	
Equipment	390.00	
Plants and Bulbs	160.00	
Maintenance of Equipment	156.26	
Tools and Supplies	60.86	
Repairs to Flagstaff	50.00	
Water	20.00	
Fertilizer, Seed, Loam	5.50	
Express	1.39	
	1,743.26	
Transferred to Revenue	4.74	1,748.00

PLAYGROUND

Appropriation	1,550.00	
Refund	4.40	
		1,554.40
Labor	979.76	
Maintenance Buildings, Grounds	122.24	
Tools and Supplies	77.81	
Supervision	75.00	
Insurance	68.64	
Bleachers	50.00	
Gravel, Loam, Fertilizer	38.00	
Clerk	25.00	
Gasoline	12.58	
Electricity	6.00	
Telephone	.70	
Equipment	21.38	
	1,477.11	
Transferred to Revenue	77.29	1,554.40

PLAYGROUND RECREATION PROGRAM

Appropriation		1,200.00
Instructors	888.00	
Supplies	10.98	
Transferred to Revenue	301.02	1,200.00

UNCLASSIFIED

PENSIONS

Appropriations		2,562.18
Pensions	2,562.18	
		2,562.18

V. H. GRANT, PENSION

Appropriation		121.32
Pension	121.32	
		121.32

CONTRIBUTORY PENSION SYSTEM

Appropriation		1,922.00
Contribution	1,922.00	
		1,922.00

MEMORIAL BUILDING

Appropriation		3,015.85
Janitor	1,528.52	
Fuel	380.98	
Repairs	113.38	
Gas	81.26	
Supplies	34.16	
Electricity	30.96	
Water	22.95	
Loam	5.00	
	2,197.21	
Transferred to Revenue	818.64	3,015.85

MEMORIAL DAY

Appropriation	700.00	
Transfer	76.00	
		776.00
Bands	481.00	
Flowers and Plants	187.75	
Flags	85.75	
Painting Markers	15.00	
Supplies	6.50	
		776.00

HONOR ROLL

Balance Jan. 1, 1946	71.30	
Appropriation	250.00	
Transfer	75.00	
		396.30
Labor	151.02	

Flag Pole	85.00	
Loam, Fertilizer	65.90	
Flowers	14.00	
Supplies	12.16	
Truck Hire	10.00	
Name Plates	10.00	
	348.08	
Transferred to Revenue	48.22	396.30

TOWN WHARF FLOATS

Appropriation		1,000.00
Materials	436.75	
Labor	327.02	
Supplies	64.60	
Equipment	16.00	
	844.37	
Balance to 1947	155.63	1,000.00

PREMIUM ON LOANS

Receipts		182.40
Premiums	92.25	
Balance to 1947	90.15	
		182.40

ARTHUR W. MANZER REIMBURSEMENT

Appropriation		108.50
Reimbursement	108.50	
		108.50

TOWN CLOCK

Appropriation		75.00
Care and Maintenance	75.00	
		75.00

UNPAID BILLS 1945

Appropriation		155.89
Unpaid Bills	150.89	
Transferred to Revenue	5.00	
		155.89

WELCOME HOME CELEBRATION

Appropriation	2,500.00	
Contributions	691.00	
Refunds	99.45	
		3,290.45
Banquet	1,008.00	
Bands and Orchestra	904.00	
Refreshments	503.91	
Rental of Equipment	172.00	
Decorating	96.50	
Transportation	89.35	
Postage	70.66	
Police and Fire Services	53.50	
Clerical	50.00	
Sound Equipment	25.00	
Printing and Advertising	21.75	
Team Hire	15.00	
Labor	10.50	
Tuning Pianos	10.00	

Prizes	7.26	
Entertainment	125.00	
	3,162.43	
Transferred to Revenue	128.02	3,290.45

FEDERAL HOUSING PROJECT

Transfer		14,107.23
Purchase of Property	5,191.25	
Labor	1,386.48	
Rental of Equipment	1,970.00	
Materials and Supplies	1,152.57	
Excavating	1,062.90	
Survey Plans and Prints	747.37	
Truck Hire	430.00	
Masonary and Labor	265.16	
Supervision	150.00	
Tree Cutting	50.00	
Clerical	28.84	
Police	14.90	
Printing	6.50	
Express	.77	
	12,456.74	
Balance to 1947	1,650.49	
		14,107.23

R. T. CRANE JR. PICNIC

Receipts		964.04
Tents	200.00	
Ice Cream	148.75	

Transportation	135.00	
Boat Hire	95.00	
Tents	85.00	
Administration	64.00	
Police and Life-Guards	63.00	
Carpenters	54.00	
Refreshments	64.44	
Labor	39.10	
Printing	8.25	
Ice	7.50	
		964.04

DEPOT SQUARE SURVEY

Transfer		1,000.00
Survey and plans	1,000.00	
		1,000.00

CEMETERIES

Appropriation	7,179.35	
Receipts	1,299.19	
		8,478.54
Superintendent	2,050.57	
Labor	3,937.50	
Maintenance of Equipment	724.64	
Equipment	376.56	
Tools and Supplies	320.47	
Insurance	274.77	
Plants, Loam, Fertilizer	271.05	
Fuel	93.63	
Maintenance of Building	99.58	
Telephone	66.13	

Chloride, Sand, Gravel	66.00	
Truck and Team Hire	40.00	
Water	48.00	
Clerical	31.00	
Garage Rent	30.00	
Maintenance of Lots	20.00	
Office Supplies	10.15	
Express and Postage	5.51	
Electricity	2.22	
	8,467.78	
Transferred to Revenue	10.76	
		8,478.54

H. A. COWLES MEMORIAL CEMETERY

Balance Jan. 1, 1946	3,972.00	
Appropriation	2,600.00	
		6,572.00
Grading Contract	5,446.50	
Labor	711.75	
Trees, Loam	157.50	
Survey, Lots	115.25	
Rental of Equipment	84.00	
Mason	45.00	
Signs	12.00	
		6,572.00

SOLDIERS' GRAVES

Appropriation		700.00
Labor	416.00	
Equipment	270.00	
Truck Hire	14.00	
		700.00

INTEREST AND MATURING DEBT

INTEREST

Appropriation	1,212.00	
Receipts	4.44	
		1,216.44
Interest Payments	1,212.00	
Transferred to Revenue	4.44	
		1,216.44

MATURING DEBT

Appropriation		8,400.00
Note Payments	8,400.00	
		8,400.00

TOWN OF IPSWICH

Balance Sheet — December 31, 1946

GENERAL ACCOUNTS

Assets

Cash and Securities:			
General		$301,300.31	
Petty		15.00	
			$301,315.31
Accounts Receivable:			
Taxes:			
Levy of 1945			
Poll	2.00		
Personal	16.38		
Real Estate	187.40		
		205.78	
Levy of 1946			
Poll	44.58		
Personal	2,368.21		
Real Estate	21,121.64		
		23,534.43	23,740.21
Motor Vehicle Excise Taxes:			
Levy of 1945	6.00		
Levy of 1946	475.17		
		481.17	
			481.17

Liabilities and Reserves

Reserve for Petty Cash Advance			$ 15.00
Tailings			1,038,78
Dog Licenses - Due County			7.20
Sale of Cemetery Lots Fund			3,887.00
Highway Machinery Fund			936.42
Sale of Real Estate Fund			635.00
Federal Grants:			
Aid To Dependent Children			171.46
Unexpended Balances:			
General		79,047.96	
Electric Light:			
Operations	11,206.00		
Depreciation	104,727.56		
		115,933.56	
Water:			
Water Softening	44,741.81		
Water Extensions	11,120.89		
Water Surplus	4,448.92		
		60,311.62	
			255,293.14

Tax Titles and Possessions:		
Tax Titles	8,300.04	
Tax Possessions	4,567.27	
		12,867.31
Departmental:		
Town Property	84.00	
Police	240.00	
Moth	47.50	
Health	596.43	
Highway	81.90	
Aid to Dependent Children	462.31	
Soldiers' Benefits	900.00	
Education	750.00	
Cemetery	780.00	
		3,942.14
Electric Light		17,323.64
Water Rates	10,335.50	
Water Liens	517.20	
Water Liens to Taxes	37.12	
Water Liens to Tax Titles	32.93	
		10,922.75
Overlay Deficits:		
Levy of 1941	120.00	
Levy of 1942	108.00	
Levy of 1943	156.48	
		384.48
Underestimates:		
County Tax 1946	326.01	
State Parks and Reservations	158.25	
		484.26
		$371,461.27

Electric Light Meter Deposits		3,172.98
Electric Light Meter Deposits Interest		2,361.34
Reserve Fund - Overlay Surplus		7,223.60
Overlay Reserved - Abatement of Taxes:		
Levy 1945	205.78	
Levy 1946	3,194.09	
		3,399.87
Revenue Reserved Until Collected:		
Motor Vehicle Excise Tax	481.17	
Tax Title Revenue	8,300.04	
Tax Title Possessions	4,567.27	
Departmental	3,942.14	
Electric Light	17,323.64	
Water	10,922.75	
		45,537.01
Surplus Revenue		47,782.47
		$371,461.27

DEBT ACCOUNTS

Net Funded or Fixed Debt	$114,000.00	High School	$54,000.00
		Additions to Water System 1927	2,000.00
		Water Extensions 1938	7,000.00
		Developing Additional Water Suply	6,000.00
		Extending Water Mains 1946	25,000.00
		Highway and Fire Equipment	20,000.00
	$114,000.00		$114,000.00

TRUST AND INVESTMENT ACCOUNTS

Cash and Securities	$167,782.61	Eunice Caldwell Cowles Fund	$10,150.42
		Mark Newman Memorial Fund	5,314.08
		John T. Kimball Fund	521.58
		Mrs. William G. Brown Animal Fund	2,123.97
		Marianna T. Jones Fund	816.59
		Richard T. Crane, Jr., Picnic Fund	33,716.99
		Martha I. Savory Fund	296.38
		Dow Boulder Memorial Fund	142.85
		Cemetery Perpetual Care Fund	60,949.75
		Post-War Rehabilitation Fund	50,000.00
		Stabilization Fund	3,750.00
	$167,782.61		$167,782.61

RECAPITULATION OF DEPARTMENT EXPENSES WITH CASH DISBURSEMENTS FOR THE YEAR ENDING DECEMBER, 31, 1946.

	Balance Jan. 1, 1946	Appro-priations	Cash Receipts	Credit Transfer	Debit Transfer	Cash Payments	Transferred To Revenue	Balance Dec. 31, 1946
Modcrator		100.00				100.00		
Selectmen		4,441.00		290.36		4,731.36		
Accountant		4,618.69	11.00			4,629.69		
Treasurer and Collector		8,792.00	.51			8,727.78	64.73	
Assessors		4,779.00		218.71		4,997.71		
Law		600.00				600.00		
Wild Life Refuge Project		500.00				155.25		344.75
Castle Hill Land Title		2,000.00						2,000.00
Town Clerk		2,238.00		4.76		2,242.76		
Election and Registration		2,212.00		177.68		2,389.68		
Town Hall		3,484.68				3,479.00	5.68	
Town Hall Improvements	145.50					31.50		114.00
Town Hall & Community Center Comm.	150.00							150.00
Police		21,489.50	56.91			21,546.16	.25	
Fire		23,138.79	29.01	483.75		23,476.61	174.94	
Junior Aerial Ladder			7,500.00	9,000.00				16,500.00
Weights and Measures		550.00				462.97	87.03	
Moth		5,184.00				5,183.91	.09	
Poison Ivy Control Project	68.38							68.38
Tree Warden		3,500.00	35.00			3,528.82	6.18	
Forest Warden		600.00		54.24		654.24		
Clam Commissioner		2,100.00		1,180.00		2,277.36	2.64	1,000.00
Shellfish Benefits	1,000.00		500.00	1,000.00		136.20		2,363.80
Health		13,658.94				13,393.68	265.26	
Town Dump	375.18	300.00		1,086.25		1,003.12		758.31
Town Dump Construction	500.00					44.00		456.00
Sewer Committee	218.86	1,000.00				203.29		1,015.57
Sewerage Survey and Plans			11,000.00					11,000.00
Mosquito Control		850.00				850.00		
Bounty on Seals		100.00				95.00	5.00	
Highway		28,875.00	62.50			28,851.15	86.35	
Snow Removal		10,000.00				9,708.86	291.14	
Snow Removal Equipment	7,000.00					6,429.86	570.14	
Chapter 90 Construction		3,750.00		11,250.00				15,000.00
Walters Snow Fighter			7,500.00	9,000.00				16,500.00
Highway Road Roller			5,000.00	3,000.00		6,507.90	1,492.10	
North Ridge Road				8,000.00		608.41		7,391.59
Street Lighting		5,300.00				5,300.00		
Public Welfare		8,988.28				8,637.16	351.12	
Aid Dependent Children Adm.		75.00				75.00		
Aid Dependent Children Aid		2,800.00				2,796.80	3.20	
Old Age Assistance Adm.		1,650.00				1,650.00		
Old Age Assistance, Assistance		45,000.00	40.60			44,955.41	85.19	
U. S. Grant, Aid Dependent Children Adm.	.32		64.40			64.72		
U. S. Grant, Aid Dependent Children Aid	51.84		669.12			549.50		171.46
U. S. Grant, Old Age Assistance, Adm.	5.32		961.32			966.64		
U. S. Grant, Old Age Assistance, Assistance	2,140.25		28,860.44			31,000.69		
Soldiers' Benefits		4,000.00				2,598.40	1,401.60	
B. S. Cable Memorial Hospital		2,500.00				2,500.00		
Education		126,697.50	2,000.00	4,480.00		133,133.38	44.12	
Eunice Caldwell Cowles Scholarship			100.00			100.00		
Fire Damage Manual Training School	4,320.48					831.19		3,489.29
Library		3,550.00				3,550.00		
Parks		1,548.00		200.00		1,743.26	4.74	
Playgrounds		1,550.00	4.40			1,477.11	77.29	
Playgrounds Recreation Program		1,200.00				898.98	301.02	
V. H. Grant Pension		121.32				121.32		
Contributory Pension System		1,922.00				1,922.00		
Pensions		2,562.18				2,562.18		
Unpaid Bills 1945		155.89				150.89	5.00	
Town Clock		75.00				75.00		
Memorial Day		700.00		76.00		776.00		
Memorial Building		3,015.85				2,197.21	818.64	
Advisory Committee	705.27				705.27			
Service Flag	144.26				144.26			
Honor Roll	71.30	250.00		75.00		348.08	48.22	
Skating Rink	236.72			236.72				
Town Wharf Floats		1,000.00				844.37		155.63
Premium on Loans			182.40			92.25		90.15
Arthur W. Manzer Reimbursement		108.50				108.50		
Welcome Home Celebration		2,500.00	691.00	99.45		3,162.43	128.02	
Federal Housing Project				14,107.23		12,456.74		1,650.49
R. T. Crane Picnic Fund Picnic			964.04			964.04		
Depot Square Survey				1,000.00		1,000.00		
Reserve Fund				3,000.00	3,000.00			
Electric Light Operations	24,421.71		144,184.01		39,906.17	117,493.55		11,206.00
Electric Light Construction	14,917.20				14,917.20			
Electric Light Depreciation	93,450.47		46.49	15,484.46		4,253.86		104,727.56
Electric Light Meter Deposit	3,097.78					312.80		3,172.98
Electric Light Meter Deposit, Interest	2,264.06			106.52		9.24		2,361.34
Water Operations				30,415.22	3,718.18	26,697.04		2,361.34
Water Extensions			25,000.00			13,879.11		11,120.89
Water Softening Plant				46,135.36		1,393.55		44,741.81
Construction Fund Water Department	1,642.01				1,642.01			
Water Reserve				31,145.96	31,145.96			
Water Surplus	5,154.44			4,448.92	5,154.44			4,448.92
Cemetery		7,179.35	1,299.19	270.00		8,737.78	10.76	
H. A. Cowles Memorial Cemetery	3,972.00	2,600.00				6,572.00		
Soldiers' Graves		700.00				700.00		
Interest		1,212.00	4.44			1,212.00	4.44	
Maturing Debt		8,400.00				8,400.00		
	$166,053.35	$386,222.47	$236,766.78	$196,026.59	$100,333.49	$616,316.45	$6,334.89	$261,998.92

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REPORT

OF THE

TOWN OFFICERS

OF

IPSWICH, MASS.

FOR THE YEAR ENDING DECEMBER 31, 1946

and the

THREE HUNDRED AND THIRTEENTH YEAR

of the

TOWN'S INCORPORATION

Ipswich Chronicle Publishing Co., Printers
Ipswich, Mass.

Selectmen's Report

To the Citizens of Ipswich:

During the year the Board of Selectmen has at all times tried to solve matters coming before them in the interest of the Town at large. All departments coming under the jurisdiction of the Board have been operated as economically as possible without impairing public service. All department heads over which the Selectmen have control have filed their individual reports and they have been approved by the Board of Selectmen and will be found in this, the Annual Report. The Board is quite satisfied with the manner in which these departments have been operated and are pleased with the cooperation given by the department heads in keeping expenditures at a minimum.

The Board has represented the Town at all hearings and meetings held for the purpose of discussing matters pertaining to public interest. The Board and counsel appeared before the Public Utilities Commission on the petition of the Boston and Maine Railroad to change the present grade crossing protection and made very stenuous objections to any changes in the present crossing protection.

As a result of a request from the Board of Selectmen the Eastern Massachusetts Railway Company has established bus service from Ipswich to Beverly and Salem. It is quite evident that the establishment of this service meets with the approval of the citizens of Ipswich due to the fact that the Board of Selectmen has received many favorable comments on their efforts to have this service established.

At the last Annual Town Meeting appropriations were made for the purchase of a new Walters Snow Fighter and a Junior Aerial Ladder. Contracts were made for the purchase of the same and deliveries are expected during the year 1947. The delivery of this equipment has been held up by conditions over which the Board of Selectmen have no control.

The new Snow-Loader for the Highway Department was delivered in time to take care of snow removal during the winter months and so many favorable comments have been made regarding the manner in which this piece of equipment takes care of the removal of snow, that we feel that the citizens are quite satisfied with the purchase of this machine.

The new Road Roller was delivered to the Town in August and will be quite an asset to the Highway Department due to the fact that it will be used on Chapter 90 Construction and the construction of North Ridge Road and other construction projects carried on by the Highway Department.

Due to the fact that a new lay-out was required on Topsfield Road and a new survey and engineering plans prepared no work has been started on Chapter 90 Construction on this road. It was not until the last day of December that a contract for this work was received from the Department of Public Works. It is expected that work will start at the earliest possible time in the spring and improvements will be made to this road. Another Chapter 90 allotment has been made to the Town of Ipswich for construction on this road and if the Town Meeting votes to accept this allotment and make an appropriation to match it that it will go a long way towards the completion of Topsfield Road.

At the Annual Town Meeting the Board recommended that an amount of one thousand dollars be appropriated to be used in conjunction with any funds that might be allotted by the Division of Marine Fisheries for the extermination of shell fish enemies. After several conferences with the officials of this department, the Chairman of the Board was successfull in securing an allotment of five hundred dollars and work was started in removing muscles from the most important clam beds. This work has been supervised by the Clam Commissioner under the direction of the Division of Marine Fisheries and the results are quite satisfactory. An attempt has been made by the Chairman to secure additional funds from the Division of Marine Fisheries to carry on this work, and at the present time work is continuing under the town appropriation for the extermination of shellfish enemies. We recommend that this project be continued and that any monies appropriated should not be tied up with state funds in any way that would interfere with the continuation of this work.

Construction plans are being prepared for some construction work on North Ridge Road and it is expected that this work will be started in the spring. No work could have been done on this road in 1946 due to the difficulty in securing materials and equipment.

The Board of Selectmen have caused to be inserted in the Warrant for the Annual Town Meeting an article calling for the purchase of a bull dozer. A large amount of work is done by this kind of equipment on road work and construction and due to the fact that it is very difficult to secure the rental of this equipment and the present day cost of rental is so high that it would be a wise investment for the town to make over a period of ten years.

As a result of a vote of the Town, purchase was made of the Phillips property on County Road and construction was started for temporary homes for veterans and their families under the Federal Housing Authority. The site was graded and a street laid out, and a sewer system installed. Electric Lights and Water was provided by the Water and Light Department and gas by the North Shore Gas Company. Due to conditions over which the Board of Selectmen have no control these houses will not be ready for occupancy until some time in April. The construction of these houses was delayed due to the inability of the contractor to secure the proper materials and equipment due to present time shortages. Winter set in before finished grading could be completed and conditions are such that it would be impossible for people to live in them until this work can be completed. We have at the present time about one hundred applications for these houses and they will be allocated on the basis of the most deserving cases. We wish to bring to your attention at this time the seriousness on housing shortage in the Town of Ipswich especially for our returned veterans who are living under conditions that are not only serious but unhealthy in many respects. We have caused to be inserted in the Warrant an article calling for some action in regard to this problem which most certainly is the number one problem upon which some action should be taken at once. This problem calls for very careful and serious consideration by a committee of qualified persons who are willing to put a great deal of time and effort studying the best possible way for the town of Ipswich to solve the housing problem.

We are of the opinion that parking and traffic conditions are such at the present time that this question merits very careful and serious consideration by the citizens of Ipswich. We are requesting that a committee be appointed

to study and make recommendations so that some immediate action can be taken by the Town to solve this problem.

Respectfully submitted,

BRAINARD C. WALLACE

EDWIN H. DAMON

CHARLES L. ROSE

Selectmen of the Town of Ipswich.

Report of the Town Treasurer

To the citizens of the Town of Ipswich:

The report of the Town Treasurer for the year 1946 is herewith submitted.

Cash Balance, January 1, 1946	$253,260.28	
Receipts	733,715.48	
		$986,975.76
Expenditures		685,675.45
Cash Balance, December 31, 1946		$301,300.31

Detailed reports of all financial transactions of the town for the year may be found in the tables in the report submitted by the Town Accountant. In view of the fact that another year has passed during which it was not necessary to borrow any money in anticipation of revenue, no effort was made to determine the Town's borrowing capacity for borrowing on temporary notes.

That the cash balance as shown above will not be misleading, it includes the depreciation fund, construction fund, and cash balances of the Electric Light and Water Departments amounting to $216,245.18.

A departmental equipment loan of $20,000.00 was added to the general debt outstanding. Notes were issued payable $4,000.00 thereof on August 1st in each of the years 1947 to 1951 inclusive at 1% interest. This loan was authorized by the following articles:

Article 14.

$9,000.00 Surplus Revenue

$7,500.00 Bond Issue

Voted that the town raise and appropriate the sum of $16,500.00 for the purchase of a Walters Snow Fighter for the Highway Department and to meet said appropriation the sum of $9000.00 shall be taken from Surplus Revenue and the treasurer with the approval of the Selectmen shall borrow $7500.00 under the provisions of Chapter 44 of the General Laws and shall issue bonds or notes therefor payable one each year for five years in equal amounts. Unanimous vote.

Article 15.

$3,000.00 Highway Machinery

Fund.

$5,000.00 Bond Issue

Voted, 132 in favor and 6 opposed, that the sum of $8000.00 be raised and appropriated to purchase a Road Roller for the Highway Department and to meet said appropriation the sum of $3000.00 be taken from the Highway machinery fund and the treasurer, with the approval of the Selectmen, shall borrow the sum of $5000.00 and issue bonds or notes therefor, payable one each year for five years in equal amounts.

Article 17.

$9,000.00 Surplus Revenue

$7,500.00 Bond Issue.

Voted, 156 in favor and 7 opposed, to raise and appropriate the sum of $16,500.00 for the purchase of a Junior Aerial Ladder Truck for the fire department; $9000.00 of this sum to be taken from the Surplus Revenue and that the treasurer, with the approval of the Selectmen, be authorized to borrow $7500.00 under the provisions of Chapter 44 of the General Laws and to issue bonds or notes therefor, payable one each year for five years in equal amounts.

May I call your attention to the improvement of the Tax Title account. Although $955.87 was added to the Tax Title account, there was $1385.91 redeemed, leaving the balance of the account as of December 31, 1946 $430.04 less than the balance of the account as of December 31, 1945.

I would also like to call to your attention the reduction of the total of outstanding taxes at the end of 1946. Reference to the annual report for 1945 will disclose that out of $254,523.87 total taxes to be collected, there was $26,345.62 outstanding. Although the total taxes to be collected during 1946 rose to $304,577.61, the outstanding balance on December 31, 1946 was only $24,221.38. In other words, although the total taxes to be collected during 1946 were nearly 20% greater than the 1945 taxes, the outstanding taxes at the end of 1946 were nearly 10% less.

A notable improvement was made in the outstanding Real Estate and Personal Property Taxes. At the end of 1945, there was $3,782.26 outstanding for 1944 Real Estate Taxes. At the end of 1946, there was only $187.40 outstanding for 1945 Real Estate. At the end of 1945, there was $609.71 outstanding for 1944 Personal Property Taxes. At the end of 1946, there was only $16.38 outstanding for the 1945 Personal Property Taxes.

The record for our Electric Light Department over the last ten years has been very creditable. Total commitments have increased from $106,000.00 in 1937 to $154,000.00 in 1946. The larger portion of this increase has been due to the Domestic commitments which have risen steadily from $40,000.00 in 1937 to $68,000.00 in 1946.

In general, the Town is in very good financial condition and I would like to take this opportunity to thank the towns-

people whose prompt payment of taxes has made possible the reduction of outstanding taxes, and eliminated the necessity of borrowing funds in anticipation of tax revenue.

Respectfully submitted,

JOHN E. GRANT

Treasurer

Town Accountant's Statement

I hereby certify that I have examined the accounts of the Treasurer as of December 31, 1946 and have found them correct and the balance in his hands to agree with the balance shown by his books.

BRAINARD C. WALLACE

Town Accountant

Essex, ss.

Then personally appeared Brainard C. Wallace, Town Accountant of the Town of Ipswich, and made oath that the above statement made by him is true,

EDWARD S. COGSWELL

Justice of the Peace.

My commission expires July 10, 1947

Tax Collector's Report

John E. Grant, Collector

MOTOR VEHICLE EXCISE

1945

Outstanding January 1, 1946	$478.57	
Refund	2.85	
Collections		465.72
Abatements		9.70
Outstanding December 31, 1946		6.00
	$481.42	$481.42

MOTOR VEHICLE EXCISE

1946

Commitments		$7,851.64	
Refunds		30.95	
Collections			$7,181.42
Abatements			226.00
Commitment Dec. 31, 1946	413.75		
Outstanding Dec. 31, 1946	61.42		
			475.17
		$7,882.59	$7,882.59

POLL

1941

Refunds	$120.00	
Abatements		$120.00

POLL

1942

Refunds	$108.00	
Abatements		$108.00

POLL

1943

Refunds	$ 72.00	
Abatements		$ 72.00

REAL ESTATE

1943

Outstanding January 1, 1946	$ 70.32	
Refund	154.80	
Collections		$ 30.00
Abatements		154.80
Added to Tax Titles		40.32
	$225.12	$225.12

POLL

1944

Refunds	$ 46.00	
Abatements		$ 46.00

PERSONAL

1944

Outstanding January 1, 1946	$609.71	
Collections		$583.61
Abatements		26.10
	$609.71	$609.71

REAL ESTATE

1944

Outstanding January 1, 1946	$3,782.26	
Refund	10.80	
Collections		$3,577.18
Abatements		120.36
Added to Tax Titles		95.52
	$3,793.06	$3,793.06

POLL

1945

Outstanding January 1, 1946	$ 28.00	
Refunds	34.00	
Collections		$ 12.00
Abatements		48.00
Outstanding December 31, 1946		2.00
	$ 62.00	$ 62.00

PERSONAL

1945

Outstanding January 1, 1946	$2,205.24	
Collections		$2,181.66
Abatement		7.20
Outstanding December 31, 1946		16.38
	$2,205.24	$2,205.24

REAL ESTATE

1945

Outstanding January 1, 1946	$19,171.52	
Collections		$18,754.80
Abatement		36.00
Added to Tax Titles		193.32
Outstanding December 31, 1946		187.40
	$19,171.52	$19,171.52

POLL

1946

Commitments	$4,528.00	
Refunds	310.00	
Collections		$3,399.42
Abatements		1,394.00
Outstanding December 31, 1946		44.58
	$4,838.00	$4,838.00

PERSONAL

1946

Commitments	$21,116.25	
Refunds	27.20	
Collections		$18,696.60
Abatements		78.64
Outstanding December 31, 1946		2,368.21
	$21,143.45	$21,143.45

REAL ESTATE

1946

Commitments	$275,853.24	
Refunds	239.12	
Collections		$251,338.08
Abatements		3,072.88
Added to Tax Titles		559.76
Outstanding December 31, 1946		21,121.64
	$276,092.36	$276,092.36

TAX TITLES

Tax Titles on Hand January 1, 1946	$8,730.08	
Added to Tax Title	955.87	
Tax Titles Redeemed		$1,385.91
Tax Titles on Hand December 31, 1946		8,300.04
	$9,685.95	$9,685.95

TAX TITLES — WATER

Tax Title on Hand January 1, 1946	$ 32.93	
Tax Title on Hand December 31, 1946		$ 32.93

MOTH

1944

Outstanding January 1, 1946	$ 12.00	
Collections		$ 12.00

MOTH

1945

Outstanding January 1, 1946	$ 12.00	
Collections		$ 12.00

MOTH

ACCOUNTS RECEIVABLE 1945

Outstanding January 1, 1946	$ 48.50	
Collections		$ 48.50

MOTH

ACCOUNTS RECEIVABLE 1946

Commitment	$ 153.00	
Collections		$ 105.50
Outstanding December 31, 1946		47.50
	$ 153.00	$ 153.00

WATER LIENS

1945

Outstanding January 1, 1946	$ 228.52	
Collection		$ 24.89
Added to Taxes 1946		203.63
	$ 228.52	$ 228.52

WATER LIENS ADDED TO TAXES 1946

Commitment	$ 203.63	
Collections		$ 166.51
Outstanding December 31, 1946		37.12
	$ 203.63	$ 203.63

WATER LIENS

1946

Commitment	$ 537.27	
Collection		$ 20.07
Outstanding December 31, 1946		517.20
	$ 537.27	$ 537.27

Assessors' Report

To the Citizens of Ipswich:

In making this, the annual report of the Board of Assessors there has been included the work sheet that is used in computing the tax rate and tables of aggregates covering the work of this department.

Appropriations were much larger than in 1945. The available funds also were much less, therefore we had a raise of $6.50 in our Tax Rate.

Our estimated receipts showed a balance over the amount estimated, also a substantial amount in overlay account, therefore an honest tax rate.

Respectfully submitted,

C. CHESTER CALDWELL
JOHN E. NORMAN
RICHARD W. DAVIS
Board of Assessors,
Ipswich

1945 RECAPITULATION

Town Appropriations	$524,880.28
Deficits of previous years	322.45
State Tax	5,900.00

State Parks and Reservations	263.74
State Audit of Municipal	1,510.71
County Tax	14,065.81
Tuberculosis Hospital Assessment	4,779.82
Overlay	7,739.61
Gross amount to be raised	559,462.42

Estimated Receipts and Available Funds

Income Tax	25,337.94
Corporation Taxes	15,124.85
Reimbursement on accounts State Owned Land	2,029.84
Gasoline Tax under Acts of 1943, Chapter 569	7,745.92
Motor Vehicle and Trailer Excise	4,900.00
Licenses	5,200.00
Fines	296.00
Grants and Gifts	810.50
Special Assessments	163.25
General Government	2,241.57
Protection of Persons and Property	749.76
Health and Sanitation	1,221.86
Highways	493.52
Charities (other than Federal Grants for aid to dependent children)	1,480.93
Old Age Assistance (other than Federal Grants)	28,602.14
Old Age Tax (meals)	1,886.22
Soldiers' Benefits	282.00
Schools	4,501.50
Public Service Enterprises (such as Water Department, etc.) 1	30,415.22
Cemeteries (other than trust funds and sale of lots).	816.00
Interest on Taxes and Assessments	1,190.77
Available funds approved by Commissioner	122,665.14

Total Estimated Receipts and Available Funds			258,154.93
Net amount to be raised by Taxation on Polls and Property			301,304.42
Number of polls 2254	4,508.00		
Valuation Personal Property	496,435.00		
Tax on Personal Property	21,098.49	Fractions	.76
Valuation Real Estate	6,487,010.00		
Tax on Real Estate	275,697.93	Fractions	2.31
Tax Rate — 42.50			
Net amount to be raised on Polls and Property			301,307.49
Water Liens			203.63
Committed to Collector in 1945			301,511.12

TABLE OF AGGREGATES

Number of Persons Assessed:

On Personal Property only	314
On Real Estate only	1,421
On Both Personal and Real Estate	179
Number of Persons Assessed	1,914
Number of Polls Assessed	2,254

Value of Assessed Personal Estate:

Stock in Trade	$123,265.00	
Machinery	41,045.00	
Live Stock	63,650.00	
All Other Tangible Personal Property	268,475.00	
Total Value		496,435.00

Value of Assessed Real Estate:

Land Exclusive of Buildings	1,596,335.00	
Buildings exclusive of Land	4,890,675.00	
Total Value		6,487,010.00
Total Valuation of Assessed Estate		
Tax per $1,000.00 — 42.50	6,983,445.00	

Taxes for State, County, or Town Purposes

Including Overlay:

On Personal Estate	21,098.49	
On Real Estate	275,697.93	
On Pools	4,508.00	
Total Value		301,304.42

Number of Live Stock Assessed:

Horses	111
Cows	720
Bulls	28
Steers	37
Swine	15
Sheep	86
Fowl	10,435
All other	249
Number of Acres of Land Assessed	17,730
Number of Dwelling Houses	1,785

Town Property, 1946

December 31, 1946

	Land	Buildings
High School	$10,000.00	$265,000.00
Burley School	1,500.00	75,000.00
Shatswell School	1,000.00	65,000.00
Memorial Building	2,000.00	58,000.00
Town Hall	2,500.00	50,000.00
Winthrop School	1,000.00	50,000.00
Manning School	4,000.00	40,000.00
Fire Station	3,500.00	40,000.00
Highway Department	750.00	5,000.00
Payne School	1,500.00	4,000.00
Infirmary	4,000.00	2,000.00
Wharf Property	3,350.00	
Cemeteries	5,000.00	
Public Grounds	32,500.00	500.00
Great Neck	8,300.00	
Veterans Housing Project	4,200.00	19,500.00
Light House Property	200.00	1,300.00
Store High Street	500.00	1,100.00
R. F. Kinsman Land (County Road)	2,300.00	
Woodland — Linebrook	125.00	
Woodland — Common Fields	75.00	
	$88,300.00	$676,400.00

Tax Title Possessions

	Land Assessed	Buildings Assessed
Lot 52 Bar Island	$100.00	$500.00
Lot 404 Bar Island	100.00	150.00
Grape Island (Fuller Trust)	600.00	950.00
	$800.00	$1,600.00

List of Jurors

Abbott, Charles, 44 Washington Street	Lea. Worker
Abbott, John, 16 Argilla Road	Engineer
Achromowicz, John, 5 Lafayette Road	Motor Insp.
Andreozzi, Benedict A., Topsfield Road	Foreman
Appleton, Clifford H., 5 Newmarch Street	Sylvania
Arnold, Russell M., 9 Summer Street	Accountant
Atherley, Samuel W., Wood Lane	Salesman
Babineau, Henry E., 26 Lafayette Road	Machinist
Baker, Willard L., County Road	Engineer
Bamford, Earle B., Town Farm Road	Foreman
Beaulieu, Joseph A., 30 North Main Street	Carpenter
Bennett, Arnold E., Lakeman's Lane	Gen. Electric
Bennett, Percy E., County Road	Real Estate
Bennett, Stanley, County Road	United Shoe
Bokron, Louis, 36 Washington Street	Clam Dealer
Boucher, Victor N., 34 Washington Street	Clerk
Bowen, Henry S., 3 Summer Street	Printer
Brockelbank, Charles E., 7 Ward Street	Ship Fitter
Brown, James, Fellows Road	Chauffeur
Budzianowski, Edward A., 32 Estes Street	Machinist
Bulger, Roy L., 108 High Street	Manager
Chaput, Roland H., Kimball Avenue	Meat Cutter
Clapp, Kenneth H., 55 So. Village Green	Manager
Clement, Louis S., County Road	Salesman
Cooper, Edson H., 14 Manning Street	Auditor
Cowles, Henry T., Spring Street	Sylvania
Cowperthwaite, Elmer E., Tansey Lane	Electrician
Currier, Benjamin E., 45 Central Street	Real Estate
Doughty, Howard N., 18 Green Street	Executive
Dudley, Edmund W., 12 First Street	Meat Cutter
Duguay, Leo, 34 Central Street	Hosiery Knitter
Eustace, Stanley E., 25 High Street	Hosiery Knitter
Elliott, Earl L., Argilla Road	Merchant
Farquhar, Douglas, 9 Spring Street	Sylvania

Fraser, William J., 10 Kinsman Court	Hosiery Knitter
Galanis, William J., 11 Putnam Road	Chef
Gallant, Theodule, 31 Turkey Shore Road	Lea. Worker
Garrett, Charles S., 22 Woods Lane	Manager
Geanakountzos, Demos, Linebrook Road	Merchant
Gillis, Edmund P., Perley Avenue	Metal Worker
Gordon, Samuel F., Essex Road	Florist
Graffum, Edward S., East Street	Gas Helper
Grenache, Joseph A., High Street	Salesman
Grenier, Albert, 2 Putnam Road	Gen. Electric
Hamm, Gordon W., 16 Argilla Road	Shoe Worker
Heard, Roger S., Linebrook Road	Farmer
Herrick, Charles W., Old Wright Road	Salesman
Hill, John H., 17 Turkey Shore Road	Merchant
Hills, Robert D., High Street	Clerk
Hovey, George R., High Street	Station Agent
Hull, Everitt P., 27 Summer Street	Chauffeur
Irvine, Lloyd E., 11 Argilla Road	Gen. Electric
Jewett, Rodney D., Labor-In-Vain Road	Knitter
Johnson, Peter A., 9 Lafayette Road	Salesman
Kennedy, Daniel F., 84 Central Street	Truck Driver
Kroll, Ignatius, 2 Wayne Avenue	United Shoe
Langmaid, Ervin, 26 Summer Street	Sylvania
Latham, Thomas, Essex Road	Boat Builder
Levere, John, 84 High Street	Tool Maker
McLeod, Donald John, Argilla Road	Caretaker
Murdza, Peter J., 24 Fairview Avenue	Sylvania
Nason, Clyde A., 7 Maple Avenue	Purchasing Agent
Norquist, Frode, Argilla Road	Superintendent
O'Brien, James, High Street	Lea. Worker
Parsons, George C., 15 Woods Lane	Executive
Phillips, Frederick E., Liberty Street	Sylvania
Pickard, Clarence L., 17 East Street	Theatre Mgr.
Purinton, Harry M., 13 Summer Street	Retired
Ramsey, Raymond R., 4 Fairview Avenue	Sylvania
Raymond, Neil S., Essex Road	Manufacturer

Roper, Harold, 82 High Street	Florist
Rose, Charles L., Jeffrey's Neck Rd.	Insurance Agent
Sherman, Walter C., 8 High Street	Gen. Electric
Singer, John, 103 High Street	Mason
Sullivan, Edward S., 9 Manning Street	Druggist
Todd, F. Sigourney, Central Street	United Shoe
Trudel, Eli H., 36 Washington Street	Truck Driver
Trudel, John, 6 Meetinghouse Green	Undertaker
Warner, Arthur, 15 County Road	Merchant
Wax, Walter S., 4 Peatfield Street	Gen. Electric
Wendell, Daniel S., Jeffries Neck Road	Artist

Report of Town Counsel

To the Honorable Board of Selectmen:

Gentlemen:

The following is the report of the Town Counsel for the year 1946.

During the past year the most important legal matter requiring the attention of your Town Counsel related to the problems presented by the Parker River National Wildlife Refuge. A land taking to establish a bird sanctuary known as the Parker River National Wildlife Refuge in that part of Ipswich known as Plum Island had been opposed by the Town in 1945. This opposition continued during 1946 and still commands the attention of your Town Counsel.

It would take considerable space to record all the conferences and meetings which have been held by parties interested in opposing this refuge. Therefore, I shall only allude in generalities and briefly to the action taken to continue the opposition of the Town to this taking.

A bill was filed in Congress to abolish the taking by Congressional action. The bill was referred to the committee on agriculture. This committee after hearings which were attended by the Chairman of your Board and the Town Counsel reported in favor of the bill. Congress voted in favor of the bill and the Senate did likewise without holding any hearings.

This favorable action by both Congress and the Senate was not accomplished without numerous conferences and

meetings both in Washington and Boston with parties interested in the legislation. The general nature of these conferences might best be understood to recall to your Board that three days after a conference in Washington the Federal Director of the Division of Wildlife personally came to Ipswich to explain the attitude of the Division to an open meeting in Ipswich.

President Truman vetoed the Bill to abolish the Parker River National Wildlife Refuge after Congress had adjourned. The President issued a veto message stating as his reason for not signing was that the bill did not provide for the money to be returned, upon abandonment of Refuge, to the duck stamp fund which was the source of the money to create the Refuge.

The then Governor of Massachusetts, who had been active in support of the bill to abolish the refuge, created a governor's committee following the veto message. This committee has had numerous meetings at the State House and are now in the process of drafting a new bill to present to the present congress. The chairman of your Board and the Town Counsel are members of this committee and have attended these meetings.

I strongly urge your Board to continue its action of opposing this Refuge. In its present form the taking contemplates all of the clam areas on Plum Island and the Middle Ground in Plum Island Sound. Your Board has been most active in protecting the clam industry and I recommend your policy be continued.

There have been but a few Court actions against the Town during the past two years and such as there have been terminated favorably to the Town.

Various Town officials have consulted me during the year on matters relating to their official acts. I was called upon to be present at meetings of the Sewer Board and assisted them in drafting legislation and the contract for the survey. Some of the matters upon which I was consulted required written opinions and others were handled orally. There were occasions when I was obliged to confer with Public officials at Boston.

To summarize, I wish to report that the various Town Departments have conducted their affairs, so far as matters have been brought to my attention, in an orderly and legal manner and there are at present no controversies affecting any of the Town Departments.

Respectively submitted,

WILLIAM F. HAYES,

Town Counsel.

Report of Town Clerk

To the Honorable Board of Selectmen:

I herewith present to your Board a report of the Town Clerk for the year 1946.

VITAL STATISTICS

During the year 1946 the births numbered 207, an increase of 34 from the previous year.

Male 94 **Females 113**

Parents residing in:

Ipswich	133
Essex	23
Hamilton	17
Rowley	17
Gloucester	2
Beverly	2
Rockport	1
Manchester	4
Georgetown	1
Medford	1
Topsfield	1
Newbury	1
Worcester	1
Salisbury	1
Mattapoisett	1
Kittery, Maine	1

BIRTHS

Fathers born in:		Mothers born in:	
Ipswich	65	Ipswich	69
Massachusetts	93	Massachusetts	98
U. S. A.	28	U. S. A.	28
British Prov.	11	British Prov.	7
England	1	Greece	1
France	2	Portugal	1
Switzerland	1	Italy	1
Greece	1	Palestine	1
Unknown	5	Ireland	1
	207		207

MARRIAGES

Total number received and recorded 143

Grooms born in:		Brides born in:	
Ipswich	48	Ipswich	68
Massachusetts	65	Massachusetts	61
U. S. A.	26	U. S. A.	9
British Prov.	2	England	1
England	1	British Prov.	4
Greece	1		
	143		143

DEATHS

During the year 1946 the deaths numbered 89, an increase of 7 from the previous year.

Males 44 **Females 45**

NOTICE

The attention of the parents is called to the law relating to the registering of births. The present requirements are as follows:

Chapter 46, Section 6 of the Revised Laws, Parents within forty days after the birth of a child...shall cause notice thereof to be given to the clerk of the town or city in which such child is born.

The Attention of Physicians and Midwives is called to Chapter 46, Section 6

Section 1. Physicians and midwives, shall, within forty-eight hours after the birth of every child in cases which they were in charge, mail or deliver to the Clerk or Registrar of the City or Town in which the birth occurred, a notice stating the date and place of birth, giving the street number if any, the number of the ward in a city and the family name. Failure to mail or deliver the said notice shall be punishable by a fine not exceeding twenty-five dollars for each offense.

I WISH TO CALL ATTENTION TO THE FOREGOING VITAL STATISTICS

It is important that these records shall be correct. If any errors are discovered, the Clerk will deem it a favor to have them reported at once so that correction may be made.

Some of the many reasons why births should be recorded:

To establish identity.

To prove nationality.

To prove legitimacy.

To show when the child has the right to seek employment under the child labor law.

To establish the right of inheritance to property.

To establish liability to military duty, as well as exemption therefrom.

To establish age and citizenship in order to vote.

To qualify to hold title to, and to buy or sell real estate.

To establish the right to hold public office.

To prove the age at which the marriage contract may be entered into.

To prove age to determine validity of a contract entered into by an alleged minor.

To prove age for Old Age Assistance.

To prove age so as to have the right to take Civil Service examinations.

Your co-operation to the end that all births may be properly recorded will be greatly appreciated.

The following licenses were granted through this office:

Resident Citizen Fishing	83
Resident Citizen Hunting	287
Resident Citizen Sporting	74
Resident Citizen Minor and Female Fishing	11
Resident Citizen Minor Trapping	2
Resident Citizen Trapping	22
Resident Citizen Sporting (Free)	20
Duplicate Licenses	3
Special non-resident Hunting	1
Resident Military or Naval Service Sporting (Free)	33
Old Age Fishing	1

The following dog licenses were issued through this office: Male 326; Female 48; Spayed Females 87; Kennel 2 ($25); Kennel 3 ($10).

For the benefit of the owners and keepers of dogs the following extract of the General Law is hereby submitted:

General Laws, Chapter 140, Sections 136A-175 amended by Chapter 298 of 1932 and Chapter 320 of 1934:

Section 137. Licenses and Tags. The owner or keeper of a dog which is three months old or over, shall annually,

on or before March thirty-first, cause it to be registered, numbered, described and licensed for one year from April first following, if the dog is kept in Boston, in the office of the police commissioner or if kept in any other town, in the clerk thereof. The license shall be in a form prescribed by the director upon a blank to be furnished, except in the County of Suffolk, by the county in which the town is located, and shall be subject to the condition expressed therein, that the dog which is the subject of the license shall be controlled and restrained from killing, chasing or harassing livestock or fowls. The owner or keeper of a licensed dog shall cause it to wear around its neck or body a collar or harness of leather or other suitable material to which shall be securely attached a tag in a form prescribed by the director, and upon which shall appear the license number, the name of the Town issuing such license, and the year of issue. Such tags shall be furnished in the same manner as the license blanks, and if any such tags shall be lost, the owner or keeper of such dog shall forthwith secure a substitute tag from the Town Clerk, at the cost of ten cents, which shall be retained by the Clerk unless otherwise provided by law. Any person may bring or cause to be brought, from another state or county, any dog licensed under law thereof and keep such dog in this Commonwealth for a period not exceeding thirty days without licensing it hereunder, and during such period foregoing provisions of this section shall not apply to such dog.

Section 138. Licenses. The owner or keeper of a dog may at any time have it licensed until April first following: and a person who after April first becomes the owner or

keeper of a dog which becomes three months old after March thirty-first in any year, shall when it is three months old, cause it to be registered, numbered, described, licensed, collared or harnessed and tagged as required by section one hundred and thirty-seven.

Respectfully submitted,

Edward S. Cogswell

Town Clerk.

Report of Police Department

To the Honorable Board of Selectmen

Gentlemen:

The work of the police department during the past year was of a normal nature except for the large increase in the number of persons arrested and charged with offense. In this category, there was an increase of twenty-seven per cent as compared with the previous year. This increase in persons arrested can be used to draw but one conclusion—that criminal acts can be expected more frequently during the following several years.

Although the number of persons charged by the police during a certain period of time is generally a fair way of evaluating the work done, it is not an accurate appraisal. The very nature of our work calls for much of our time to be spent on protective as well preventative measures.

Our records of the past year show one bright aspect—the number of juveniles that came to our attention. Only six juveniles were brought before the court. This, we feel, is a remarkable record having in mind the general increase in juvenile delinquency in the country as a whole. As much as we would like to take credit for the small percentage of juveniles that we had occasion to deal with, we know that the credit belongs to the parents, churches, schools, and other agencies working with the youth of Ipswich.

During the past year the members of the department attended lectures given by the Federal Bureau of Investigation to municipal police officers. Much was learned that will assist us to better perform the duties of our profession.

We are stepping up our highway safety program to deal with the expected rise in the use of the highway. Also, in planning our work for the future, we are mindful of increasing responsibilities usually encountered in post-war years. With the support and assistance of the Board, our program as well as ideals will be realized.

Respectfully submitted,

FRANK MACHAJ

Chief of Police

Total Number of Arrests:

January	14
February	14
March	9
April	32
May	23
June	29
July	17
August	27
September	26
October	18
November	32
December	17
Total Arrests	258

Classification of Crime

Assault	6
Assault on Police Officer	2
Assault with Attempt to Murder	1
Assault with Attempt to Rape	2

Breaking and Entering	6
Delinquency	6
Deserters from Armed Forces	8
Deserting Family	3
Disturbing the Peace	11
Drunkenness	112
Gaming	7
Larceny	10
Misappropriation of Automobile	5
Operating under Influence of Liquor	27
Violating Fish and Game Laws	2
Violating Health Laws	1
Violating Motor Vehicle Laws	47
Vagrancy	2
Total	258

Disposition of Cases

Committed to House of Correction	6
Discharged	6
Dismissed for want of prosecution	6
Filed	41
Fined	102
Held for Grand Jury	4
Probation	20
Pending	3
Released	60
Sentenced—Suspended	10
Total	258

Miscellaneous:

Animals injured by automobiles	36
Animals disposed	64

Assistance rendered persons in distress	17
Automobiles reported stolen	12
Automobiles recovered	12
Automobiles recorded transferred	660
Automobile license suspended or revoked	12
Automobile accidents	120
Ambulance runs	138
Buildings reported entered	14
Buildings found open by Police and secured	87
Complaints investigated by Police	1,688
Children found and returned to parents	8
Committed to Psychopathic Hospital	6
Miles patrolled by cruising car	26,185
Miles covered by Ambulance	1,902
Parking summons issued by Police	142
Persons reported injured	31
Persons bitten by dogs	20
Summons served by Police	98
Warrants served by Police	22

Report of Fire Department

To The Honorable Board Of Selectmen:

Gentlemen:

Following is the report of the Board of Engineers of the Fire Department for the year of 1946.

Bell Alams	37	
Still Alarms	170	
	207	Total

Total mileage covered by apparatus 662.1

Engine 1 made 7 runs
Engine 2 made 44 runs
Engine 3 made 164 runs
Ladder 1 made 44 runs

Engine 1 pumped 4 hours
Engine 2 pumped 12 hours
Ladder raised 604 ft.
2½″ hose laid 7,750 ft.
½″ hose laid 950 ft.
15,960 gallons of water pumped from Booster Tanks

Classification of calls were as follows:

Building fires	24
Chimney fires	19
Grass, Wood, and Brush	85
Dump fires	6
Automobiles fires	17
Oil Burners flooded	14
False	2
Miscellaneous calls	40
	207 Total

The value of property threatened	$90,900.00
Insurance carried on property	140,150.00
Estimated loss on buildings	18,651.17
Insurance paid on buildings	17,919.17
Value of contents	41,700.00
Insurance carried on contents	45,850.00
Estimated loss on contents	14,064.47
Insurance paid on contents	9,605.07
Total estimated loss on buildings and contents	$32,715.64
Total insurance paid on buildings and contents	27,524.24

As the above records prove the year 1946 has been an extremely busy one for the Ipswich Fire Department. This fact however is true not only in our department but in departments throughout the forty eight states. The national fire loss for the year is the greatest in history with exception of the year in which the San Francisco earthquake occurred.

Concerning the equipment of the fire fighting branch of the town we would like to call your attention to the apparatus known as Engine I. This piece of equipment has been in use 27 years and although in working condition at

the present time can at anytime become valueless due to the impossibility of being able to purchase new parts for repair purposes. We therefore suggest consideration of the purchase of a 750 gallon pumper in the not too distant future as a replacement for this machine.

We believe that it would be wise to do considerable repair work on the Fire Station during the next year. Due to settling of the building many of the covings have been split, therefore needing attention, and part of one of the apparatus doors has to be replaced. Inside of the building the plaster in the ceiling of the large assembly room is separating from the laths and this room is also in need of a coat of paint as is also the outside of the building.

We have purchased several Fog Nozzles this year in keeping with new methods of fire fighting, as far as our budget allowed.

Fire Alarm construction on outside circuits has been carried on and we hope to continue this particular line of work during the ensuing year.

A new Booster pump installed in Engine 3 has proven a satisfactory addition to the fighting equipment.

Concerning the personnel of our fire department the Board of Engineers has received a request from the Call Men for an increase in their yearly salary. The Board feels that such increase should be granted and ask you, the Board of Selectmen, to place an article in the Warrant to that effect for the voters' consideration.

Secondly, the permanent men have requested that they be placed on a 70 hour per week basis which plan would necessitate the hiring of two more men in order to keep

positions covered at all times. As surrounding towns and cities have changed to 48 and 56 hour plans we feel that this request is justifiable and ask that the voters be given a chance to also consider this request.

The 70 hour plan will allow for three men on each platoon for a period of eight days and nights, the ninth and tenth day and night there would be four men on each platoon.

As a third matter for your consideration, and also that of the voters' of Ipswich, we suggest the placing of the position of Chief of the Fire Department on a permanent basis. Necessity for supervision of the Fire Station and its equipment, being well informed on all rules and regulations issued by the department of Public Safety, inspection of buildings, oil burners, etc. make heavy demands on the time of a "Call Chief." We feel that it would add to the efficiency of the department to have a permanent head who could be definitely located at the Fire Station at all reasonable times.

The welfare and security of our community and yours depend in a large measure upon the activity and faithfulness of our Fire Department.

We wish in closing, to express our thanks to all town departments for their cooperation and to you, the Board of Selectmen, for courtesies extended to us.

SAMUEL W. ATHERLEY, Chief,

LIONEL SHEPPARD

ROBERT J. HILLS

Board of Engineers.

Report of Forest Warden

To the Honorable Board of Selectmen

Gentlemen:

I hereby submit my report for the year ending December 31, 1946.

Supplies and Equipment on hand:

½ Ton Ford Truck	
Pump Cans	16
Fiber Brooms	40
Shovels	6

Our grass and woods fires numbered 85 this season. I look for an increase rather than a decrease in fires in the future, as this small department seems to be growing each year.

I wish to thank all those who were of assistance to me during the year.

Respectfully submitted,

FRANK O'MALLEY,

Forest Warden.

Report of Sealer of Weights and Measures

To the Honorable Board of Selectmen

Gentlemen:

I herewith submit my report for the year ending December 31, 1946.

	Adjusted Scales	Sealed	Condemned
Platform, over 10,000 lbs.	4	5	1
Platform, 100 to 5,000 lbs.	5	28	
Counter, 100 to 5,000 lbs.		2	
Counter, under 100 lbs.	7	20	1
Beam, 100 to 5,000 lbs.		1	
Beam, under 100 lbs.	3	8	
Spring, 100 to 5,000 lbs.		4	1
Spring, under 100 lbs.	14	22	3
Computing, 100 to 5,000 lbs.	1	1	
Computing, under 100 lbs.	10	26	
Person weigher (slot)		8	1
Prescription	1	4	

Weights

Avoirdupois	154
Apothecary	80

Volumetric Measures

Liquid Measures over 1 gal.	6
Liquid Measures	52

Automatic Liquid-Measuring Devices

Gasoline Pumps	44	
Kerosene Pumps	6	4
Molasses Pumps	12	
Oil Pumps	10	2
Stops on Pumps	33	
Vehicle Tank Meter Systems	15	
Grease-Measuring Devices	10	

Linear Measures

Yard Sticks	3	
Tapes	3	
Totals 45	557	13

	Total Number Tested	Number Correct	Under Incorrect
Bread	76	0	76
Dry Commodities	24	24	
Flour	10	10	
Totals	110	34	76

The usual listing or reweighing commodities sold or put up for sale appears in my report. Some complaints were recorded on weight of bread, but the O.P.A. saw fit to let the bread bakeries cut their loaf of bread, and still allowed same to use the millions of marked waxed paper wrappings which they had in stock.

Sealing fees collected and turned over to the Town Treasurer amounted to $89.13.

Transportation proved to be somewhat of a problem this year, but we are in hopes of giving better service this ensuing year.

I have had the co-operation of several departments during the year for which I am very grateful.

It is indeed a privilege to be back serving the community after being in the service for three years.

Respectfully submitted,

WILLIAM J. H. EWING

Sealer of Weights & Measures.

Report of Inspector of Wires

Board of Selectmen

Gentlemen:

I herewith submit my report, as Wire Inspector, from March 1946 to February 1947.

There were one hundred ninety-three inspections. This includes inspection of,

40 new services.
31 range services.
20 old services.

The remainder were reinspections and for additional wiring.

There were numerous telephone and house calls that do not come under inspections and of which I have no record.

Respectfully submitted,

ELMER A. WILEY

Inspector of Wires.

Report of Moth Superintendent

To the Honorable Board of Selectmen

Gentlemen:

I herewith submit my thirteenth annual report as Moth Superintendent.

It is a pleasure to report that excellent conditions prevailed this year relative to the gipsy and brown tail moth.

The annual Fall survey of private woodland areas was performed as usual, and it is gratifying to state that the number of egg deposits of the gipsy moth is few. None of the areas covered indicated the prospect of serious defoliation for 1947.

The brown tail moth problem also appears to be well in hand. With the regular Winter control program, the town should be relatively free of this insect during the coming year.

During the Summer a careful check was made on the elm leaf beetle situation. Light feeding was observed on a few trees in isolated spots. Generally speaking, I am pleased to report a noticeable improvement over last year. The early spraying program during May with the regular June program was sufficient to keep the insect well under control.

The common tent caterpillar gave us little trouble on the public highways during the year. This fact is explained

principally by the roadside brush cutting program which is gradually eliminating it's favorite host plant, the wild cherry.

To procure adequate help during the rush periods of spraying still presented quite a problem last Summer. An effort was made to employ as many Veterans as possible in this work, but only two or three were interested in this type of occupation.

Interesting developments are rapidly taking place in the control of many insect pests of forest and shade trees, through the use of the comparatively new insecticide DDT. It is obtainable in several forms, and is sold under various trade names. In the near future it is more than likely to completely supplant the use of arsenate of lead in the control of insects which we are concerned with. It would be well for us to try some of this material next year.

In early June I made a trip to Medfield, Massachusetts, to witness the spraying of a large woodland tract by aeroplane. DDT was used on this operation with nearly one hundred per cent kill. A short time after coming in contact with the material, gipsy moths were falling to the ground to die by the thousands. Fifteen minutes is all that is needed for this material to work on the nervous system of an insect to cause death. With the use of arsenate of lead, it is necessary for the insect to devour the poison before dying. This would usually take at least twenty-four hours.

On this trip our attention was called to a large white oak, heavily infested with egg clusters of the gipsy moth. Two weeks previous the tree had been well sprayed with a DDT solution. A short time later, the eggs hatched, and

we witnessed the presence of thousands of dead caterpillars which were killed as soon as they came in contact with the material.

It appears at present that perhaps dusting machines are more efficient in dispensing DDT than the liquid spray machines which we are now using. However, before requesting a higher appropriation for the purchase of one, it might be advisable to make further observations as to it's value. It would not necessitate discarding our present spraying machines if a dusting machine were purchased. Rather, it would be a valuable auxiliary unit in the timely control of the many insects attacking our shade trees.

Respectfully submitted,

C. GARDNER CAVERLY,

Local Moth Superintendent.

Report of Tree Warden

To the Citizens of Ipswich:

I herewith submit my thirteenth annual report as Tree Warden.

The amount of work accomplished in this department far exceeded anything in the past years.

During the summer months, a great deal of attention was paid to the removal of dead and dying branches on the elms. From July to December more than one hundred of them within a short distance from Market Square received attention in one way or another.

Trees were removed from the highways during the season. One of these was by petition-standing on Linden Street. On Central Street, a Horse-chestnut was removed which had previously suffered from storm damage. At the South Common, a large elm which had died during the summer of 1945, was removed in the winter.

A splendid start has been made in prolonging the life and reducing some of the hazards existing among many of our older shade trees. Some of these dangerous conditions have been in evidence for a long period of time, and are being corrected as rapidly as possible.

There was a noticeable decrease in the amount of storm damage throughout the Summer and Fall months. The reason for this can be attributed in a large measure to the repairs that have been made to date.

A considerable amount of brush cutting was performed on several rural streets of the town. The program laid out several years ago was temporarily disrupted recently because of the labor scarcity. Again operations have been resumed, and a great deal of work has been accomplished along this line.

Due to the many miles of rural streets in Ipswich, I am convinced that the time has arrived when the maintenance of brush can be more economically done through the purchase of a small power mowing machine of the walking type. This machine, over a period of time, would save us many dollars in the operation of brush cutting, and I am including an item of $400.00 in the 1947 budget request for that purpose.

The Dutch Elm disease is now well established in Massachusetts. A year ago it was confined to a few towns near the New York border, but during the year was discovered in Quincy. The latest reports indicate that it has spread to Weymouth, Braintree and Raynham. This calls for the best effort of all of us who are interested in the welfare of our elms to put them in the best possible condition in order to ward off the danger of infection.

In previous reports I have stated that the principal carrier of this disease is the Elm Bark Beetle which lives under the bark of dead and decaying branches. If we resolve to remove every branch of this nature from all of the elms during the coming year, we will have taken a big step toward an attempt to keep the disease out of Ipswich.

No one can accurately say just how far this menace will spread throughout the State, nor do we know how severe it might be if it strikes the elms here. But we must not wait for the disaster to happen before doing something

about it. Whatever we do must be done now, during 1947. I am, therefore, asking for $7500.00 to be spent largely on the elms on every street in town where attention is needed. When they are taken care of, other varieties will receive attention if sufficient funds are available.

Respectfully submitted,

C. GARDNER CAVERLY,

Tree Warden.

Report of Clam Commissioner

To the Citizens of the Town of Ipswich:

Once more I have to report to the Town that the clam industry is in a very poor condition. I do not know of any one reason that could be blamed for this condition. I have consulted State experts and Shellfish Officers from other towns and the story is always the same (clams are not growing). We have many beds of small clams that normally would be ready for digging now, but they are the same size as they were a year ago. Why they are not growing is yet to be found out.

We have been through these periods of poor digging several times and there is no reason to believe that we will not come out of this one and have many years of prosperity ahead. Much work has to be done on our flats to get the best results of our next clam set or seeding which is sure to come.

Again I am going to stress the problem of mussels. More than one third of our best producing areas are now completely covered and lost to digging until they are taken off. We have started a project to rake them off, but this is only the beginning. It will take much work and money to get much relief from them.

At the Annual Town Meeting this year some new rules and regulations were made and it is my honest opinion that if they are given a fair chance they will prove to be valuable assets to the industry.

Again I recommend that some action be taken in regards to a road and landing in the back river.

I think the following clam dealers should be commended for their interest in the industry by their contributions to the enforcement of the No Sunday digging law. Namely—Vito Amerio, Gardner Hazen, Charles Como, George Mayes and George Pappas.

There were one hundred permits issued this year at ten dollars each.

Too much can not be said about the danger that the industry faces if the so-called, Parker River Refuge, is allowed to proceed. If we lose the flats involved in this farce which we are certain to, either by pollution by the ducks or by flooding. The industry will receive a staggering blow.

I wish to thank the Board of Selectmen, the Town Counsel, the Police Department and all others for their splendid co-operation in the year just ending.

Sincerely,

HENRY SHAW

Clam Commissioner.

Report of the Board of Health

To the Voters of Ipswich:

The usual diptheria clinic was well attended during this year and as a result 199 inoculations were given to townspeople, but inasmuch as the incedence of this disease had greatly increased during 1946, your board felt it wise to supplement the usual clinic and did so with success, 322 people receiving booster inoculations as a result. This, we feel greatly contributed to the absence of this dread disease in our community, which fact was unfortunately not true throughout the Commonwealth. We plan to continue this practice as long as necessary to further safeguard the health of the community.

An inovation this year was the holding of an x-ray clinic, free to all. As a result, 79 adults were x-rayed, 8 children of school age, and 1 under school age. This was highly gratifying in the first clinic and it is also planned to continue similar clinics in coming years.

The well child conferences were continued under the direction of Dr. Collins and resulted in 48 physical examinations, 37 babies being present for the first time. These and approximately 250 home visits made were greatly appreciated by the favored townspeople.

A continued dangerous increase occurred in dog bite cases, a number really serious. In addition to the child or adult bitten and perhaps disfigured, each case costs the town the sum of $42.00, which amount is refunded if the dog is licensed, which, unfortunately is not usually the case. This has been repeatedly called to the attention of the proper

authorities but little to remedy the situation has resulted to date. Present existing conditions are a menace to health and a needless waste of the taxpayers money.

Countless favorable reports on the efficiency of the newly established garbage and rubbish collection were received. The equipment purchased has proved very satisfactory and is still in excellent condition. As more and more townspeople became aware of this new convenience, loads increased to the extent that it was necessary to hire an additional helper at times to complete collections on time. In order not to impair efficiency this was done and schedules maintained at all times. It is hoped that present equipment will prove adequate in the future but this depends entirely upon the amount of refuse. The staff, under the direction of Mr. Ladderbush have work untirelessly and deserve commendation for their efforts. The resulting sale of garbage returned $700.00 to the town treasury, and this figure should be bettered this coming year.

A complete sewerage survey is in the process of completion from funds in the amount of $22,000.00, received from the federal government. This will prove invaluable when Ipswich must inevitably proceed with this project. Negotiations are now being held with the hope of federal construction funds being available when we are in a position to proceed. Dozens of long meetings were necessary before this money was obtained and thanks are certainly due to the members of the sewerage board who gave willingly of their time. Beside the members of the Board of Health, this committee also included Mr. Ronald Scribner, Vice-Chairman, Mr. Fred Hinds, Secretary, Mr. John Singer, Mr. Charles Arthur, Mr. Edwin H. Damon, Selectman, and Mr. William E. Grew recently deceased. We also constantly consulted with the entire Board of Selectmen and the Town Counsel all of whom contributed valuable help. After care-

ful consideration the contract for plans was awarded to Hayden, Harding, and Buchanan of Boston, and thus far this firm has more than lived up to our expectations.

During the year a permit was granted for the establishment of a slaughter house in the north of town. The work of this institution has increased so greatly that thousands of animals passed through during the years. This increased the work of the slaughter inspector to the status of a full time job and resulted in a return of many fees to the treasury because all inspections must be paid by the owner. The place has been carefully kept in a sanitary condition and during the meat shortage proved a boon to a number of local merchants. The same careful supervision of this establishment will be maintained during the ensuing year.

All previous health laws were renewed for 1946 with the addition of a number concerning the collection of rubbish and garbage. If the townspeople will carefully follow these, the same standards of efficiency can be maintained in the future, with a consequent increase in health safeguards. Your Board is at present working on a set of simple restaurant regulations which we feel necessary. Although a vast improvement in restaurant conditions is obvious, there are still one or two flagrant violations of healthful practices, and it appears that only laws can correct these. The majority of owners will have nothing to fear from their adoption.

The combined money returned to the treasury from tuberculosis subsidies, dog bite cases, slaughter fees, and garbage collections amounted to $2800 or over 20% of our original appropriation. In addition a sizable amount of unused money was returned. We have endeavored to operate the department in an economical manner in every instance where it was compatible with safety and common sense, and will continue to do so.

A great deal of credit for the betterment in town health conditions has been due to the efforts of the Sanitary Agent and Milk Inspector, Mr. Paul M. Jodoin, who has worked hard and sincerely over the past year, and we take this opportunity to express our appreciation of his conscientious work.

Respectfully submitted,

LAWRENCE M. KING, Chairman,

ERNEST J. SMITH, D. M. D.

FRANK L. COLLINS, M. D.

Communicable Disease Reporter

To the Board of Health:

Gentlemen:

Following is a list of contagious disease reported to the Board during the year ending December 31, 1946.

Chicken Pox	4
Diphtheria	1
Dog-Bite	36
Influenza	1
Pneumonia Lobar	3
Mumps	3
Scarlet Fever	16
Whooping Cough	2
Gonorrhea	10
Syphillis	9
Measles	15
Tuberculosis (Kidney)	2
Anterior Poliomeylitis	1
	102

One lobar pneumonia and influenza, reported as one case having out of town settlement.

Two dog-bite cases having out of town settlement.

Number of dog-bite cases Town will receive reimbursement three.

Respectfully submitted,

PAUL M. JODOIN,

Reporter of Communicable Disease.

Sanitary Agent's Report

To the Board of Health:

Gentlemen:

I submit the following report for the year ending December 31, 1946.

Licenses granted:

Overnight cabins and camps	8
Methyl and wood alcohol	10
Collection of garbage and swill	1
Cleaning cesspool and vaults	2
Collection of tallow and grease	5
Funeral Directors	6
Burial and removal permits	64
Contagious disease posted	17
Cesspool and septic tanks	14
Permits to keep pigs	1
Slaughter house	1
Complaints	66
Notice to abate nuisances	34
Restaurant inspections	27
Store inspections	29
Soda fountains	9
Shucking houses inspected	17
Overnight cabins inspected	59
Public toilets inspected	26
Bakery inspections	4
Slaughter house inspections	1
Property inspections	30
Permits to send clothing	5

Request for garbage collection	14
Request for rubbish collection	12
Health interviews	199
Violations, two contagious disease.	

Condemned during the year:

Mattresses—2
Beef, pounds—139
Hamburg, pounds—17
Steak, pounds—5
Frankfurts, pounds—1
Tomatoes, pounds—5
Lima beans, pounds—5
Carrots, pounds—5
Candy, pounds—5
Lemon squares—4

Respectfully submitted,

PAUL M. JODOIN,

Agent.

Report of Milk Inspector

To the Board of Health:

Gentlemen:

I submit the following report for the year ending December 31, 1946.

Number of licenses issued to milk dealers	17
Number of milk licenses to stores and restaurants	42
Number of producers permits issued	47
Number of oleomargarine permits issued	15
Number of ice cream licenses issued	1
Number of pasteurize licenses granted	4
Number of dairies scored	19
Number of dairies not approved	3
Number of samples of milk tested for butter fat	42
Number of samples of milk tested for solids	38
Number of samples of milk tested for bacteria	73
Number of milk samples tested by, phosphatase	11
Number of milk samples test by microscopic Breed	20
Number of cream samples tested	6
Number of cream samples tested for butter fat	6
Number of cream samples test for bacteria	6
Number of ice cream samples tested	8

Number of ice cream samples tested for butter fat	8
Number of ice cream samples tested for bacteria	8
Number of sediment test	29
Number of pasteurizer checked	18
Number of milk room inspections made	26

Respectfully submitted,

PAUL M. JODOIN,

Milk Inspector.

Well Child Clinic

Diphtheria Clinic Report 1946:

Number first inoculations	199
Number of boosters	322
Number given Shick test	12
Positive	0
Negative	12

X-ray Clinic Report 1946:

Number of adults x-rayed	79
Number of school children x-rayed	8
Number of pre-school children x-rayed	1

Well Child Conferences for 1946:

Number of babies present	48
Number of babies present for first time	37
Number of physical exams given	48
Number of home visits made	250 estimate.

FRANK L. COLLINS, M.D.,

School Physician.

BEATRICE E. COLLINS, R.N.,

School Nurse.

Report of Inspector of Animals

Board of Health,

Ipswich, Mass.

I submit herewith my report for the year ending December 31, 1946.

Number of Cows	636
Number of Young cattle 2 yrs.	84
Number of Young cattle 1 yr.	94
Number of Horses	100
Number of Bulls	20
Number of Sheep	92
Number of Swine	30
Number of Goats	28
Number of Cattle brought in from out of State	169
Number of Dogs Quarantined	14

Respectfully submitted,

G. LORING WOODBURY,

Inspector of Animals.

Report of Inspector of Slaughtering

To the Board of Health:

Gentlemen:

Following is a report of animals inspected during the year ending December 31, 1946.

Cattle	490
Calves	71
Hogs	5
Sheep	94
Horses	551

Respectfully submitted,

HILMER H. LINDGREN,

Slaughter Inspector.

Report of Board of Public Welfare

To the Citizens of Ipswich:

Herewith is the annual report of your Board of Public Welfare for the year ending December 31, 1946.

General Relief

This past year, due to industrial conditions throughout the country brought about by strikes and a readjustment of industry, some people have been thrown upon the Welfare Department for the aid necessary to carry them over a period of unemployment. This unrest is still with us. One major industry affecting another on down the line. How long this will continue is purely conjectural, but while it is with us our own relief rolls will be increased temporarily.

Certain cases will always be with us because of their inability to secure employment. These people must be carried until the time comes to enter them in another category. Food, fuel and clothing prices are high, but these commodities are still necessary for survival.

The condition of the country at large has a great deal to do with General Relief disbursements and is our only barometer of the times and social conditions.

Old Age Assistance

Your Old Age Assistance budget shows an increase for various reasons.

First, during this past year, there have been three major increases in the budgets. The first took place when

the exemption of children, who would normally aid in the support of parents, took effect. This exemption charged the Department of Old Age Assistance with the necessity of building up the budgetary allowances in all these cases to supplement the amounts no longer available from this source.

Secondly, closely following this move, came two State Budgetary allowances increasing the living expenses of these people. The budgets were again checked and the necessary changes made. These changes, I may explain, are not without merit as the cost of the necessities of life had risen to such an extent that it was almost impossible for these people to get by.

Thirdly, our Old Age Assistance rolls have been increasing, due to people becoming eligible for this category because of age or because of their financial condition. This particular category increases, rather than decreases, because of this reason. It is impossible to determine when we shall reach our peak.

Recipients aided January 1, 1946	120	
Applications received during year	39	159
Approved	29	
Not approved	9	150
Closed during the year for various reasons	10	10
Total cases as of December 31, 1946		140

Aid to Dependent Children

The total cases, as of December 31, 1946, was 5.

Recipients being aided Jan. 1, 1946,	4	
New Cases	2	6
Cases closed during year		1
Total cases as of December 31, 1946		5
Persons aided as of December 31, 1946		9

We wish to thank all those whose co-operation has enabled us to keep expenditures at a minimum. We wish especially to thank Mr. Edward S. Cogswell, our Town Clerk, for his very valuable aid in securing vital statistics so necessary in determining eligibility for various catagories of relief.

Respectfully submitted,

GEORGE R. HOVEY, Chairman

WILLIAM T. DUNBAR

GEORGE MOURIKAS.

WALTER E. CALLAHAN, Agent.

Rubbish Collection

Following is a schedule of dates on which rubbish collections will be made during 1947. Note your area and post in a conspicuous place for your convenience.

West Area	East & South Area	Central & Northern Area
January	January	January
8	13	2
22	27	15
		29
February	February	February
5	10	12
19	24	26
March	March	March
5	10	12
19	24	26
April	April	April
2	7	9
16	21	23
30		
May	May	May
14	5	7
28	19	21
June	June	June
11	2	4
25	16	18
	30	
July	July	July
9	14	2
23	28	16
		30

August	August	August
6	11	13
20	25	27
September	September	September
3	8	10
17	22	24
October	October	October
1	6	8
15	20	22
29		
November	November	November
12	3	5
26	17	19
December	December	December
10	1	3
24	15	17
	29	31

Report of Superintendent of Streets

Honorable Board of Selectmen:

Gentlemen:

I herewith submit the annual report of the Highway Department.

The general maintenance of the highways has varied little from other years other than the very bad frost reaction we had last Spring which made it very bad traveling for a few weeks.

Permanent construction with proper drainage will improve these conditions a great deal. Topsfield Road is one road that should be considered first.

We were obliged to use five hundred eighteen (518) tons of patching materials to fill bad depressions.

Thirty three thousand four hundred thirty-three (33,433) gallons of bituminous material were applied to twenty (20) streets, covering approximately one hundred thirty-three thousand seven hundred thirty-two (133,732) square yards.

On Market Street half of the culvert at Farley Brook was rebuilt after it caved in last summer where it was weakened by the roots of the tree. We were fortunate that there was nobody over it when it caved to cause any damage. The other half of the culvert on the other side of the street will have to be rebuilt next year.

Streets throughout the business district were swept weekly and other streets when possible.

Considerable gravelling was done on some of our rural roads where it was needed.

The drainage system was cleaned and repaired in several places.

Streets lines were painted throughout the center of the town and other dangerous sections. More lines are planned for next year.

Signs and guard rails were painted and repaired where and when needed.

Minor repairs were made on some of our bridges. Major repairs are still needed on Willowdale and Choate bridges.

During the winter we were able to open the streets and sidewalks within a reasonable time after the snow fall.

The icy conditions last winter demanded an unusual amount of sanding to make the travelling safe.

With the new snow loader we are able to start clearing away the snow from the business district much sooner than before. We can also cover a larger area with greater speed.

Tabulation of Time Equipment Worked

	Miles	Hours Worked	Gallons Gas	Quarts Oil
Truck No. 1	8336	2176	1216	40
Truck No. 2 old	3475	1013	678	30
Truck No. 2 new	4865	1142	465	30
Walters	2982	499	1580	72
Cletrac		218	414	40
Roller new		28	42	3
Roller old		77	181	32
Grader	1408	700	1187	63
Mixer		63	39	8
Fordson		12	24	5
Loader Gravel		34	17	5
Loader Snow new		25	27	5

Highway Department Inventory December 31, 1946

No.	Equipment	Amount
1	Cart Two Horse	10.00
1	Derrick Hand	90.00
1	Forge & Anvil	25.00
	6500 Ft. Fence Snow	600.00
1	Grader Rome	1600.00
1	Grader Whier	40.00
2	Hone Road	10.00
1	Kettle Tar	15.00
1	Loader Gravel	200.00
1	Loader Snow	6500.00
1	Mixer Cement	90.00
1	Marker Street	60.00
1	Plow Road	20.00
3	Plows Blade Snow	500.00
1	Plow V-Shape Truck	1000.00
1	Plow V-Shape Tractor	700.00

1	Plow One Way Truck	350.00
1	Plow Sidewalk Tractor	40.00
5	Plows Sidewalk Two Horse	325.00
1	Roller Stone Two Horse	20.00
1	Roller Gasoline 12 tons	6500.00
5	Spreaders Sand	500.00
1	Sweeper Two Horse	40.00
3	Screens Gravel	15.00
1	Tractor Cletrac	1500.00
1	Tractor Fordson	40.00
2	Trucks Small Dump	3000.00
1	Truck Large Dump	8000.00
1	Truck Pickup	200.00
1	Wagon Oil	15.00
		31505.00
	Other Tools & Supplies	3000.00
		34505.00

Respectfully submitted,

FRANCIS E. WOOD

Superintendent of Streets

Report of Park Commissioners

To the Citizens of Ipswich:

The Board of Park Commissioners herewith submit their annual report.

The weather conditions during the past season were most favorable for lawns and parks throughout this section. The many intermittent showers from Spring until Fall, together with a great deal of cool weather, encouraged a luxuriant growth of grass through the hottest months, July and August.

The two flagstaffs in the center of town were braced early in the year with the idea in mind that they would be safe. It was later discovered that both staffs are in a decayed condition, and should be taken down and replaced with steel poles. This project cannot be carried out at present, due to the impossibility of obtaining new ones.

Damage to the parks by boys who insist on playing baseball and football on well kept areas, was very noticeable this year. We refer particularly to the South Common. On several occasions the police assisted in requesting the boys to play on the ball diamond which is across the street. Yet they persisted in disobeying the regulations. It was finally necessary to take the names of about ten boys who apparently have no idea of complying with the rules. These were turned over to the police, and they have the authority to use such corrective measures as they see fit. The Commissioners again appeal to all parents to instruct their children to use grounds which have already been laid out for recreation and games, rather than the lawn areas that we try to keep in a neat and tidy condition.

In September, the new power lawn mower arrived which was ordered a year ago. Although it came too late to be of much assistance this year, it will more than prove it's worth for years to come. The old machine was kept, and will act as an auxiliary unit in the future.

Respectfully submitted,

C. GARDNER CAVERLY, Chr.

HENRY S. BOWEN

SAMUEL C. GORDON

Report of Cemetery Commissioners

To the Honorable Board of Selectmen:

Gentlemen:

The Cemetery Commissioners beg to report the Cemeteries in good condition.

As will be noted from the report of the Superintendent the Commission is now equipped mechanically to properly care for the cemeteries, with one exception, a new truck. The old truck is worn out and unsafe.

It is the policy of the Cemetery Department to operate as economically as possible, consistent with efficient and courteous service.

Respectfully submitted,

FRANK R. STARKEY

ARNOLD R. RICHARDS

HARMON COLE.

Report of Superintendent of Cemeteries

To the Cemetery Commissioners:

Gentlemen:

I herewith submit the following report ending December 31, 1946.

During the year there were (84) eighty-four interments, four of which were cremations.

The following lots and graves were sold:

(7) single graves
(9) four grave lots
(5) eight grave lots

Receipts:

Interments	$1528.00
Sale of lots and graves	580.00
Endowments	2756.70

Respectfully submitted,

BENJAMIN W. HOMANS,

Superintendent of Cemeteries.

INVENTORY OF THE CEMETERY DEPARTMENT FOR 1946

16	Hand mowers	$125.00
2	18″ Power mowers	158.00
1	21″ Power mower	117.00
1	24″ Power mower	270.00
1	Onan Electric Plant	159.00
2	100′ cables	18.00
2	Electric Trimmers	120.00
2	Lowering devices	300.00
2	Sets Grass	200.00
1	Gasoline hammer	300.00
	Ground canvasses	40.00
5	Grind stones	40.00
2	Sod Lifters	18.00
4	Wheel barrows	20.00
20	Pails	6.00
	Block & tackle	15.00
1	Tripod & Tackle	35.00
18	Sheep Shears	9.00
	1939 Chevrolet truck	300.00
1	Tent	25.00
	Other tools and supplies	200.00
		2475.00

Report of Town Forest Committee

To the Honorable Board of Selectmen:

The Town Forest Committee reports no activity for the year 1946. Several inspections have been made during the past season of the new planting made in 1945 on the Newburyport Turnpike, which is the sum total of operations for the year.

Respectfully submitted,

JOSEPH C. THOMAS

SAMUEL C. GORDON

C. GARDNER CAVERLY, Chr.

REPORTS

OF THE

Funds, Trusts, Trustees' and Feoffees,

OF

IPSWICH, MASS.

FOR THE YEAR ENDING DECEMBER 31, 1946

and the

THREE HUNDRED AND THIRTEENTH YEAR

of the

TOWN'S INCORPORATION

Ipswich Chronicle Publishing Co., Printers
Ipswich, Mass.

Town Accountant's Report

To the Citizens of Ipswich:

I submit herewith the annual reports of the following funds as compiled by their respective Treasurers. The securities and savings bank books representing the investment of the trust and investment funds in the custody of the treasurer, the treasurer of the library trustees, and the treasurer of the Manning School Fund have been examined and listed, the income being proved and the transfers to the town, as well as the disbursements, being verified.

BRAINARD C. WALLACE

Town Accountant

Essex, ss.

Then personally appeared Brainard C. Wallace, Town Accountant of the Town of Ipswich, and made oath that the above statement made by him is true.

Edward S. Cogswell

Justice of the Peace

My commission expires July 10, 1947.

Cemetery Trust Funds

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Adams, John P.	$100.00	$103.26	$ 2.28	$ 3.00	$102.54
Allen, Prince A.	100.00	106.52	2.35	2.50	106.37
Andrews	150.00	379.61	8.39	9.00	379.00
Andrews, Reuben	100.00	100.45	2.22	2.00	100.67
Appleton, Frances R.	400.00	409.77	9.06	10.00	408.83
Appleton, General James	250.00	333.13	7.36	8.00	332.49
Archer, Nathaniel	100.00	119.03	2.63	3.00	118.66
Atkinson, Walter S.	50.00	51.75	1.14	1.50	51.39
Atkinson, Wesley B.	50.00	50.05	1.20	1.25	50.00
Bailey, Elizabeth A.	50.00	59.10	1.31	2.00	58.41
Baker & Dixon	90.00	133.63	2.95	3.00	133.58
Baker, Alfred	50.00	50.10	1.15	1.25	50.00
Baker, Charles H.	175.00	195.44	4.32	4.50	195.26
Baker, Isabelle	150.00	152.00	3.36	3.00	152.36
Baker, John	150.00	154.28	3.41	4.00	153.69
Baker, Samuel H.	50.00	50.00	1.25	1.25	50.00
Bamford, Charles W.	50.00	50.05	1.20	1.25	50.00
Bamford, Robert T.	50.00	50.08	1.17	1.25	50.00
Barber, M. E.	50.00	100.04	2.21	2.50	99.75
Barker, G. A. & Austin L. Lord	100.00	100.53	2.22	2.50	100.25
Barnard, Kate S.	200.00	201.53	4.45	5.00	200.98
Barton, A. J.	75.00	92.36	2.04		94.40
Baxter, Emma	75.00	75.20	1.66	1.75	75.11
Baxter, Nellie E.	50.00	50.05	1.20	1.25	50.00
Benedix, Albin	100.00	102.87	2.27	3.00	102.14
Berry. Charles S.	100.00	115.52	2.55	3.00	115.07
Beveridge, John	150.00	150.13	3.32	3.00	150.45
Birch	50.00	53.78	1.18	1.50	53.46
Blake, John A.	200.00	200.06	4.42	4.48	200.00
Blake, John H.	100.00	126.13	2.79	3.00	125.92
Blake, John H. (Flowers)	100.00	129.90	2.87	6.00	126.77
Blake, Samuel	100.00	185.83	4.11	4.50	185.44
Blenkhorn, Mary	100.00	100.69	2.23	2.50	100.42
Blood, Samuel	50.00	78.81	1.74	3.00	77.55
Bolles, Chester A.	75.00	75.71	1.67	1.75	75.63
Bomer, Caroline E.	100.00	144.23	3.19	4.00	143.42
Bond, Hannah S.	75.00	78.74	1.74	2.00	78.48
Bone, Alice H.	50.00	50.32	1.11	1.25	50.18

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Bournazos, Stephen	100.00	100.00	2.21	2.00	100.21
Bowen, Mary E.	50.00	51.48	1.14	1.50	51.12
Boynton, Warren	50.00	51.16	1.13	1.50	50.79
Bray, Patience H.	100.00	136.04	3.01	3.00	136.05
Brocklebank, Eunice	50.00	50.00	1.25	1.25	50.00
Brocklebank, Jeremiah	50.00	50.05	1.20	1.25	50.00
Brocklebank, William	50.00	50.05	1.20	1.25	50.00
Brown, Aaron F.	50.00	144.93	3.10	3.50	144.53
Brown, Benjamin C.	100.00	127.36	2.81		130.17
Brown, Charles E.	150.00	163.32	3.61	3.00	163.93
Brown, Everett K. & Margaretta	100.00	120.62	2.67	3.00	120.29
Brown, E. Newton	100.00	102.92	2.27	3.00	102.19
Brown, Gardner A.	200.00	204.57	4.52	4.50	204.59
Brown, George	50.00	53.71	1.18	1.50	53.39
Brown, George B.	200.00	206.94	4.57	4.00	207.51
Brown, H. B.	75.00	95.73	2.12	2.25	95.60
Brown, John A.	150.00	160.21	3.54	4.50	159.25
Brown, John Allen	100.00	163.54	3.61	4.00	163.15
Brown, John B.	100.00	161.03	3.56	4.00	160.59
Brown, John H.	125.00	139.65	3.09	3.50	139.24
Brown, John M.	100.00	104.60	2.31	2.50	104.41
Brown, Lucy H.	100.00	235.62	5.21	5.00	235.83
Brown, Thomas	100.00	137.30	3.03	3.50	136.83
Brown, William G.	100.00	210.64	4.66	5.00	210.30
Buckley, Arthur	50.00	50.05	1.20	1.25	50.00
Burke, Michael	100.00	100.00	2.21	2.00	100.21
Burnham, John A.	75.00	94.56	2.09	2.25	94.40
Burnham, William F.	100.00	100.44	2.22	2.50	100.16
Byrd, Olive	100.00	101.98	2.25	2.00	102.23
Caldwell, Colonel Luther	100.00	100.32	2.22	2.50	100.04
Caldwell	100.00	178.45	3.94	4.00	178.39
Caldwell, Eben	100.00	141.88	3.14	3.50	141.52
Caldwell, F. H.	50.00	58.28	1.29	1.50	58.07
Caldwell, Jennet F.	150.00	375.59	8.30	7.50	376.39
Caldwell, Luther	100.00	100.04	2.21	2.25	100.00
Caldwell, Sylvanus	100.00	129.01	2.85	3.00	128.86
Caldwell, Watson H.	75.00	110.23	2.44	2.50	110.17
Cameron, Margaret	50.00	50.05	1.20	1.25	50.00
Canney, Sylvanus F.	100.00	113.98	2.52	2.50	114.00
Carey, Michael	100.00	100.06	2.21	2.27	100.00
Carpenter, E. M.	75.00	75.69	1.67	1.50	75.86
Caverly	100.00	125.65	2.78	3.00	125.43
Chalmers, James	100.00	103.79	2.29	3.00	103.08
Chalmers, Charles M.	100.00	125.48	2.77	3.00	125.25
Chapman, Clifford F.	100.00	100.03	2.21	2.24	100.00
Chapman, Edward L.	50.00	50.08	1.17	1.25	50.00

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Chapman. Thomas T.	50.00	52.81	1.17	1.25	52.73
Chapman, William A.	50.00	50.06	1.19	1.25	50.00
Choate, Henry	50.00	50.05	1.20	1.25	50.00
Choate, John	75.00	78.13	1.73	2.00	77.86
Choate, Jonathan L.	150.00	206.85	4.57	5.00	206.42
Christian, Florence	50.00	50.05	1.20	1.25	50.00
Cilley, John D.	100.00	168.29	3.72	4.00	168.01
Clarke, Catherine	100.00	217.47	4.81	6.00	216.28
Clarke, Daniel	100.00	170.03	3.76	4.00	169.79
Clarke, Phillip E.	150.00	166.78	3.69	4.00	166.47
Coburn	200.00	560.22	12.38	8.00	564.60
Coburn, Lucy C.	200.00	573.57	12.68	10.00	576.25
Cogswell	200.00	729.74	16.13	10.00	735.87
Cogswell, E. & T. F.	100.00	125.41	2.77	3.00	125.18
Collins, Abbie	50.00	50.05	1.20	1.25	50.00
Comeau, Eddie	75.00	75.56	1.67	1.75	75.48
Comeau, George A.	75.00	82.49	1.82	2.00	82.31
Conant, Cora B.	50.00	50.05	1.20	1.25	50.00
Conant, Florence L.	50.00	50.00	1.25	1.25	50.00
Condon, Thomas E.	150.00	153.86	3.40	3.00	154.26
Cook, Jennie B.	50.00	50.09	1.16	1.25	50.00
Cook, John	50.00	61.21	1.35	1.50	61.06
Cowles, Eunice Caldwell	300.00	496.88	10.98	12.00	495.86
Cowperthwaite, Elmer S.	100.00	100.00	2.21	2.00	100.21
Cowperthwaite, Gladys	50.00	50.05	1.20	1.25	50.00
Critchley, W. W.	50.00	50.21	1.11	1.25	50.07
Crossley, Harry	50.00	51.16	1.13	2.00	50.29
Crossman, Charles H.	100.00	100.00	2.21	2.00	100.21
Crossman, Claude L.	150.00	154.82	3.42		158.24
Cutler, Charles H.	100.00	200.40	4.43	4.00	200.83
Czupryna, Stanley	150.00	150.00	3.33	3.00	150.33
Damon, Edwin H.	100.00	124.82	2.76	3.00	124.58
Damon, Harry K. & Robert W. Bolles	150.00	158.84	3.51	3.00	159.35
Davidson, Sarah Goodhue	50.00	50.72	1.12	1.25	50.59
Davis, Edward	100.00	101.43	2.24	2.00	101.67
Davis, Hulda	100.00	100.33	2.22	2.00	100.55
Dawson	100.00	161.85	3.58	4.00	161.43
Day, Charles G.	100.00	100.92	2.23	2.00	101.15
Dobson, Clara B.	100.00	110.89	2.45	4.00	109.34
Dodge, Grace M.	100.00	109.28	2.42	3.00	108.70
Dodge, Harry K.	100.00	208.41	4.61	5.00	208.02
Dodge, Ignatius	50.00	50.04	1.21	1.25	50.00
Dodge, James P.	50.00	52.97	1.17	2.00	52.14

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Dodge, John A.	100.00	100.00	2.21	2.00	100.21
Dodge, Martha A.	50.00	50.04	1.21	1.25	50.00
Dodge, Richard F.	100.00	222.66	4.92	5.00	222.58
Donlon, Patrick	40.00	43.52	.96	1.00	43.48
Dorr, Abbie J.	75.00	76.17	1.68	1.75	76.10
Doughty, Howard N.	50.00	50.65	1.12	1.25	50.52
Douglas, John W.	100.00	101.05	2.23	2.00	101.28
Dow, Arthur & Minnie	100.00	103.29	2.28	3.00	102.57
Dow, David F.	100.00	101.82	2.25	2.50	101.57
Downie, Susan L.	100.00	116.10	2.57	3.00	115.67
Duckworth, William	150.00	214.63	4.74	5.00	214.37
Dudley, Josiah	100.00	141.31	3.12	4.00	140.43
Dunham, Bessie	50.00	51.48	1.14	1.25	51.37
Dunnells, Mary R.	75.00	76.01	1.68	2.69	75.00
Durgin, Sarah E.	100.00	155.27	3.43	3.00	155.70
Dziadul, Anna	150.00	150.00	3.33	3.00	150.33
Ellis, George W.	150.00	150.55	3.33	3.00	150.88
Ellsworth, Benjamin	100.00	106.35	2.35	2.50	106.20
Estes	150.00	150.92	3.34	3.00	151.26
Fall, George	75.00	77.12	1.70	3.00	75.82
Fall, William H.	100.00	100.39	2.22	2.00	100.61
Farley	100.00	224.01	4.95	5.00	223.96
Farley, Eunice & Elizabeth	50.00	68.06	1.50	1.50	68.06
Farley, George E.	100.00	107.26	2.37	3.00	106.63
Farley, Nathaniel R.	100.00	113.80	2.51	3.00	113.31
Farley, Pauline T.	100.00	153.16	3.38	3.00	153.54
Fellows, Abbie M.	150.00	150.91	3.34	3.00	151.25
Fellows, Alonzo B.	150.00	150.25	3.32	3.00	150.57
Fellows, Daniel H.	100.00	126.48	2.80	3.00	126.28
Fields, Mary M.	50.00	100.45	2.22	2.00	100.67
Flemming, Mary E., Winifred M. Millard	50.00	50.05	1.20	1.25	50.00
Flitner, Isaac	150.00	150.11	3.33	2.50	150.94
Foss, Eliza A.	50.00	50.00	1.25	1.25	50.00
Foss, John C.	100.00	101.84	2.25	2.50	101.59
Foster, Benjamin F.	100.00	128.30	2.84	3.00	128.14
Foster, Cyrus	50.00	50.13	1.12	1.25	50.00
Foster, Mary A.	50.00	50.05	1.20	1.25	50.00
Foster, Richard R.	100.00	101.94	2.25	2.50	101.69
Fraser, Nora	50.00	50.23	1.27	1.50	50.00
Fraser, William	100.00	100.00	2.21	2.21	100.00
Galbraith, John	100.00	104.23	2.30	3.00	103.53
Galbraith, John & Mary E. (Flowers)	100.00	137.89	3.05	2.00	138.94
Gallagher, James E.	100.00	102.40	2.26	2.50	102.16

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Gallagher, John	150.00	157.04	3.47	3.50	157.01
Gallagher, Thomas	150.00	155.54	3.44	3.50	155.48
Giddings	100.00	231.48	5.12	4.00	232.60
Giddings, Charles W.	150.00	209.20	4.62	4.00	209.82
Gilmore, George H.	50.00	88.69	1.96	2.00	88.65
Gilmore, Robert	200.00	429.47	9.49	11.00	427.96
Glasier, Richard R.	50.00	50.53	1.12	1.25	50.40
Goodhue, Charles E.	100.00	101.17	2.24	2.50	100.91
Goodhue, John W.	100.00	115.48	2.55	3.00	115.03
Goodhue, Samuel J.	50.00	66.15	1.46	2.00	65.61
Goodwin, Silas Henry	100.00	104.09	2.30	2.50	103.89
Gordon, Lillian L.	100.00	100.33	2.22	2.00	100.55
Goss, Charles H.	50.00	50.41	1.11	1.25	50.27
Gould, William P. & Arthur W.	100.00	190.03	4.20	4.00	190.23
Gove, Mary E.	150.00	152.04	3.36	4.00	151.40
Gove, Robert	50.00	50.13	1.12	1.25	50.00
Grant, Daniel A.	50.00	50.13	1.12	1.25	50.00
Gray, Elizabeth	150.00	150.86	3.33	2.00	152.19
Grant, Ephreim	50.00	50.00	1.25	1.25	50.00
Gray & Gracey	100.00	100.35	2.22	2.50	100.07
Greasley, William D.	50.00	50.16	1.11	1.25	50.02
Green, George H.	100.00	101.57	2.24	3.00	100.81
Griffin, James	100.00	141.77	3.13	3.00	141.90
Gwinn, Sarah M.	50.00	50.74	1.26	2.00	50.00
Hanson, Martha E.	200.00	387.03	8.55	14.00	381.58
Hardy, Lois	100.00	108.36	2.39	3.00	107.75
Harris, Daniel R.	100.00	102.11	2.26	3.00	101.37
Harris, Moses	100.00	105.55	2.33	3.00	104.88
Harris, Susan M.	100.00	100.05	2.21	2.00	100.26
Harris, William J. & Emma A. Dodge	100.00	113.19	2.50	2.50	113.19
Hart, George	100.00	100.05	2.21	2.26	100.00
Haskell, George	300.00	547.58	12.10	7.00	552.68
Haskell, Mary	50.00	61.73	1.36	2.00	61.09
Haskell, William Abigail	50.00	51.77	1.14	1.75	51.16
Hawkes, William W.	100.00	110.43	2.44	3.00	109.87
Hayes, Rebecca G.	50.00	50.05	1.20	1.25	50.00
Hayes Smith E.	50.00	50.05	1.20	1.25	50.00
Heard, William	100.00	137.52	3.04	3.00	137.56
Hibbert, Martha	50.00	50.05	1.20	1.25	50.00
Hill, John H.	100.00	100.00	2.21	2.21	100.00
Hills, Lillian C.	100.00	104.42	2.31	2.00	104.73
Hills, Sarah	75.00	75.99	1.68	1.75	75.92
Hodgkins, Caroline E.	50.00	51.64	1.14	2.00	50.78
Hodgkins, Daniel L.	54.34	55.16	1.22	1.25	55.13
Hodgkins, George E.	150.00	150.86	3.33	3.00	151.19

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Holland, Thomas	100.00	187.52	4.14	4.00	187.66
Holmes, Henry S.	50.00	117.50	2.60	3.00	117.10
Hood, Robin	150.00	150.82	3.33	3.00	151.15
Horton, Joseph I.	100.00	100.08	2.21	2.00	100.29
Hovey	100.00	199.65	4.41	4.50	199.56
Howard, Martha P.	50.00	50.49	1.12	1.25	50.36
Howe, Emerson	100.00	149.18	3.30	3.00	149.48
Howe, Theodore C.	100.00	206.24	4.56	5.00	205.80
Hubbard, Aaron W.	75.00	79.65	1.76	3.00	78.41
Huckins, J. A.	100.00	128.54	2.84	3.00	128.38
Huckins, Joseph A. (Flowers)	100.00	106.19	2.35	3.00	105.54
Huckins, Nellie Bancroft	100.00	113.49	2.51	4.00	112.00
Hudgens, Seymour I.	100.00	100.00	2.21	2.21	100.00
Hugard, Grace M.	100.00	104.77	2.32	3.00	104.09
Hunt, Lucy A.	100.00	140.59	3.11	3.00	140.70
Hurcomb, Thomas	50.00	50.31	1.11	1.25	50.17
Hutchinson, Lester H.	150.00	150.00	3.32	3.00	150.32
Isley, Florence	50.00	50.05	1.11	1.00	50.16
Jenkins, Rees	75.00	101.04	2.23	2.50	100.77
Jewett, Edward W.	100.00	106.20	2.35	2.50	106.05
Jewett, L. S. &. E. B.	250.00	350.23	7.74	8.00	349.97
Jewett, Nathan	275.00	287.78	6.36	5.00	289.14
Jodrey, Albert	100.00	100.04	2.21	2.25	100.00
Johnson, John A.	100.00	152.22	3.36	4.00	151.58
Johnson, Joseph	50.00	50.14	1.11	1.00	50.25
Jordan, Robert J.	100.00	100.04	2.21	2.00	100.25
Kelly, Charles M.	100.00	100.00	2.21	2.00	100.21
Kendall, James H.	100.00	160.68	3.55	3.00	161.23
Kennedy, Ethel L.	100.00	123.04	2.72	3.00	122.76
Kimball, Charlotte M.	100.00	120.24	2.66	3.00	119.90
Kimball, Eben	100.00	300.07	6.63	6.00	300.70
Kimball, Harriet L.	100.00	266.65	5.89	5.00	267.54
Kimball, John C.	300.00	344.91	7.62	7.00	345.53
Kimball, John C.	100.00	100.04	2.21	2.25	100.00
Kimball, N. S. & Eben	100.00	100.04	2.21	2.25	100.00
Kimball, William	75.00	76.77	1.70	2.00	76.47
Kinsman	50.00	93.58	2.07	2.25	93.40
Kinsman, Aaron	50.00	54.03	1.19	1.25	53.97
Kinsman, George	100.00	231.27	5.11	4.00	232.38
Kinsman, Gustavus	100.00	103.21	2.28	3.00	102.49
Kinsman, J. Farley	100.00	203.17	4.49	4.00	203.66
Kinsman, Joanna	100.00	156.45	3.46	3.50	156.41
Kinsman, William H.	100.00	124.59	2.75	3.00	124.34

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Kinsman, William	166.60	188.21	4.16	4.00	188.37
Kippen, Florence M. & Sadie P. Goldthrop	100.00	100.64	2.22	2.50	100.36
Lakeman, Charlotte L.	100.00	100.20	2.21	2.00	100.41
Lakeman, Hardy	50.00	50.05	1.20	1.25	50.00
Lakeman, Martha	50.00	98.71	2.18	2.25	98.64
Lakeman, Maxwell	100.00	107.79	2.38	3.00	107.17
Lamson, John B.	50.00	95.15	2.10	2.00	95.25
Lane, John	50.00	50.05	1.20	1.25	50.00
Lathrop, Edwin C.	100.00	111.28	2.46	2.50	111.24
Lavalette, William H.	150.00	151.52	3.35	3.00	151.87
Lay, Elsie M.	100.00	102.15	2.26	2.50	101.91
Lemieux, Achelle	100.00	100.34	2.21	2.50	100.05
Lindberg, Marcius	50.00	50.23	1.11	1.25	50.09
Lord, Aaron	75.00	80.10	1.77	1.50	80.37
Lord, Asa	50.00	55.26	1.22	1.50	54.98
Lord, Caroline E.	100.00	109.82	2.43	3.00	109.25
Lord, Ezra	100.00	225.24	4.98	5.00	225.22
Lord, Frank H.	100.00	109.78	2.43	3.00	109.21
Lord, George A.	50.00	51.01	1.13	2.00	50.14
Lord, George E.	100.00	185.22	4.09	4.00	185.31
Lord, Josiah & Lydia H.	100.00	207.92	4.60	5.00	207.52
Lord, Lucy Slade	100.00	110.43	2.44	3.00	109.87
Lord, Luther	100.00	182.78	4.04	4.00	182.82
Lord, Nathaniel, Jr.	75.00	76.82	1.70	1.50	77.02
Lord, Thomas H. & Lucretia S.	100.00	100.05	2.21	2.26	100.00
Lord, Walter E.	100.00	139.77	3.09	3.00	139.86
Lord & Bowie	75.00	88.47	1.96	2.00	88.43
Low, Winthrop	50.00	52.55	1.16	1.25	52.46
Lowe, David	25.00	26.02	.56	.50	26.08
Lummus, Abraham	100.00	108.14	2.39	2.50	108.03
Maher, Elizabeth J.	100.00	102.53	2.27	2.00	102.80
Maine, Mary Butler	150.00	159.37	3.52	3.00	159.89
Malenfant, Marie	75.00	75.48	1.67	2.15	75.00
Mallard, Albert D.	50.00	50.05	1.20	1.25	50.00
Mann, George A.	100.00	105.27	2.33	3.00	104.60
Mann, Maria	75.00	92.11	2.04	2.00	92.15
Marlin, Daniel	75.00	75.51	1.67	2.00	75.18
Marshall, Joseph	50.00	50.43	1.12	1.50	50.05
Marshall, Mary E.	100.00	119.23	2.63	3.00	118.86
Martel, Joseph	100.00	100.00	2.21	2.00	100.21
Martin, Everard H.	100.00	101.43	2.24	2.50	101.17
Mayes, William	100.00	100.97	2.23	2.50	100.70
Mellor, John	300.00	304.19	6.72	6.00	304.91
Merrill & Kimball	100.00	125.37	2.77	.	128.14

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Merson, Henry	150.00	150.86	3.33	3.00	151.19
Millett & Kimball	200.00	245.13	5.42	6.00	244.55
Milnes, James E.	50.00	50.62	1.12	1.25	50.49
Mitchell, William A.	100.00	107.92	2.39	2.50	107.81
Morehouse, Mary F.	75.00	79.29	1.75	1.50	79.54
Morrill, Edward	50.00	50.13	1.12	1.25	50.00
Morris, Franklin G.	100.00	156.47	3.46	3.50	156.43
Murray, Frank T.	100.00	103.41	2.29	3.00	102.70
McIntire, Dexter	50.00	51.32	1.13	1.25	51.20
Nelson, Per	150.00	150.78	3.33	3.00	151.11
Newcomb, Mrs. Jean M.	75.00	77.44	1.71	3.00	76.15
Newman, Abby L.	150.00	152.86	3.38	3.50	152.74
Newman, Benjamin	100.00	141.84	3.13	3.50	141.47
Nichols, Sumner	100.00	100.17	2.21	2.00	100.38
Nickerson, Esther	100.00	100.00	2.21	2.21	100.00
Nourse, John A.	400.00	410.66	9.08	10.00	409.74
Nourse, S. Sophia	100.00	119.13	2.63	3.00	118.76
Noyes & Damon	100.00	111.05	2.45	2.50	111.00
Ordway, Henry S.	75.00	75.74	1.67	2.00	75.41
Palmer, Charles	100.00	122.53	2.71		125.24
Parsons, Hannah	50.00	94.53	2.09	2.25	94.37
Patterson, Mary J.	100.00	136.99	3.03	3.00	137.02
Peabody, Johnanna	50.00	51.41	1.14	1.25	51.30
Peabody, Moses & Ezekiel	100.00	171.55	3.79	4.00	171.34
Pearson, Hannah H.	50.00	91.38	2.02	2.25	91.15
Peatfield, Hannah M.	50.00	144.53	3.19	3.50	144.22
Peatfield, Mary E.	100.00	129.42	2.86	3.00	129.28
Perkins & Chapman	150.00	258.43	5.71	6.00	258.14
Perley, Mary E.	50.00	50.05	1.20	1.25	50.00
Phillips, Herbert W.	100.00	100.02	2.21	2.23	100.00
Phillips, Moritz B.	300.00	321.98	7.12	10.00	319.10
Pickard, Ernest	50.00	50.05	1.11	1.16	50.00
Pinder, Caroline F.	50.00	50.05	1.11	1.16	50.00
Pingree	75.00	172.75	3.82	4.00	172.57
Plouff	50.00	61.55	1.36	1.50	61.41
Plouff, Clara F.	50.00	50.16	1.11	1.25	50.02
Porter, Peter F.	100.00	100.00	2.21	2.00	100.21
Porter, Winnibelle	100.00	121.21	2.68	3.00	120.89
Potter	100.00	165.14	3.65	3.00	165.79
Prescott, Jeremiah	75.00	75.31	1.66	1.50	75.47
Purington, Abbey J.	100.00	179.00	3.96	4.00	178.96
Rathe, Walter E.	50.00	50.23	1.11	1.25	50.09
Reilly, John A. & Annie	50.00	52.49	1.16	1.50	52.15

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Reilly, William P.	50.00	50.05	1.11	1.16	50.00
Ricker, Eliza J.	75.00	76.89	1.70	1.50	77.09
Rigby, Jane	100.00	102.92	2.27	2.00	103.19
Roberts, Alice A.	100.00	102.62	2.27	2.00	102.89
Roberts, Mary E.	100.00	137.93	3.05	3.00	137.98
Roberts, Sally	100.00	200.67	4.43	4.00	201.10
Robinson, Lawrence (Mrs.)	100.00	100.02	2.21	2.00	100.23
Rogers & Jewett	50.00	86.60	1.91	2.00	86.51
Rogers & Johnson	100.00	120.86	2.67	3.00	120.53
Ross, Martha E.	150.00	155.57	3.44	3.50	155.51
Russ, Emily E.	100.00	100.11	2.21	2.32	100.00
Russell, Arthur	200.00	206.22	4.56	3.00	207.78
Russell, Daniel S.	100.00	122.36	2.70	3.00	122.06
Russell, David & Susan	50.00	50.20	1.11	1.25	50.06
Russell, Foster Heirs	100.00	100.10	2.21	2.31	100.00
Russell, Henry F.	100.00	168.56	3.73	4.00	168.29
Russell, William H.	50.00	50.90	1.12	1.25	50.77
Rust, Kate	100.00	105.19	2.32	2.50	105.01
Rust, William L.	50.00	50.63	1.12	1.25	50.50
Saunders - Willett	100.00	122.84	2.71	3.00	122.55
Sayward, Harry	50.00	50.05	1.11	1.16	50.00
Scanks, Jacob	50.00	50.05	1.11	1.16	50.00
Schofield, George A.	100.00	100.00	2.21	2.00	100.21
Scotton, Eliza	100.00	104.67	2.31	2.50	104.48
Senior, Seth	50.00	61.94	1.37	2.00	61.31
Seward, Sarah A.	100.00	191.39	4.23	4.00	191.62
Shatswell Nathaniel	100.00	172.72	3.82	4.50	172.04
Shaw, Walter J.	150.00	152.11	3.34	3.00	152.45
Sheppard, Arthur	50.00	50.05	1.11	1.16	50.00
Sheppard, James H.	50.00	52.06	1.15	1.50	51.71
Sheppard, Walter	50.00	54.97	1.21	1.50	54.68
Shepperson, Harriet	100.00	102.20	2.26	2.00	102.46
Simmons, Susanna	50.00	51.40	1.14	1.25	51.29
Simms, Nellie B.	50.00	50.05	1.11	1.16	50.00
Smith Caroline L.	100.00	135.77	3.00	3.00	135.77
Smith, Elizabeth L.	100.00	118.34	2.62	3.00	117.96
Smith, Ernest J. & Elizabeth C.	100.00	108.31	2.39		110.70
Smith, Harry P.	100.00	105.02	2.32	3.00	104.34
Smith, Jeremiah & Family	100.00	104.13	2.30	3.00	103.43
Smith, Lemuel	50.00	53.04	1.17	1.75	52.46
Smith, Nellie	100.00	100.04	2.21	2.25	100.00
Smith, Olive P.	100.00	154.17	3.41	3.00	154.58
Soper, M. & E.	100.00	100.17	2.21	2.00	100.38
Spaulding, Henry S.	50.00	50.04	1.11	1.00	50.15

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Spears, Oscar Kippin	75.00	75.02	1.66	1.68	75.00
Spencer, Robert A.	50.00	50.10	1.11	1.21	50.00
Spiller, George	300.00	565.91	12.51	10.00	568.42
Spiller, Jennie M.	50.00	52.60	1.16	1.50	52.26
Spiller, Jerry	100.00	100.97	2.23	2.50	100.70
Spiller, Joseph	50.00	66.89	1.48	1.50	66.87
Spiller, Lucy F.	50.00	76.48	1.69	2.00	76.17
Spiller, William A.	50.00	50.04	1.11	1.15	50.00
Spinney, Eugene	100.00	217.47	4.81	5.00	217.28
Stackpole, Elmer E.	100.00	130.36	2.88	3.00	130.24
Stackpole, Josiah	50.00	50.39	1.12	1.25	50.26
Stackpole, William A. & Ida M.	125.00	177.30	3.91	4.00	177.21
Staniford	50.00	223.48	4.94	5.00	223.42
Staniford, Mary J. Est.	100.00	105.58	2.33	2.50	105.41
Staniford - Curtis	100.00	109.24	2.41	2.00	109.65
Stewart, Martha J.	50.00	50.42	1.12	1.25	50.29
Stone, Alice A.	100.00	117.48	2.60	2.50	117.58
Stone, Edward R.	100.00	100.03	2.21	2.24	100.00
Stone, H. Ernest	150.00	152.37	3.37	3.00	152.74
Stone, E. Maria	75.00	94.73	2.09	2.50	94.32
Stone, Robert	50.00	52.23	1.15	2.00	51.38
Sullivan, John J. Mrs.	100.00	123.85	2.74	3.00	123.59
Surrette, Joseph	150.00	151.32	3.34	3.00	151.66
Sutton, Capt. Richard	150.00	150.50	3.33	3.00	150.83
Swan, Isaac	100.00	100.33	2.22	2.00	100.55
Swan, Isaac (Flowers)	100.00	100.33	2.22		102.55
Tahney, Dominick	100.00	103.02	2.28	2.00	103.30
Taylor, Mary J.	100.00	100.65	2.21	2.50	100.36
Tenney, Ward F.	50.00	62.93	1.39	1.50	62.82
Theriault, Arcade J.	150.00	153.15	3.38	3.00	153.53
Theriault, Louis	100.00	100.41	2.22	2.00	100.63
Thompson, Fred O.	50.00	50.04	1.11	1.15	50.00
Thurston, Rebecca	65.00	66.69	1.47	1.50	66.66
Tonge, Henry F.	50.00	50.50	1.12	1.25	50.37
Towle, Susan	50.00	50.08	1.11	1.19	50.00
Trow	300.00	662.16	14.63	12.00	664.79
Twombley, Sarah E.	100.00	134.62	2.98	3.00	134.60
Tyler, Emily W.	100.00	147.94	3.27	3.00	148.21
Tyler, Sophia A. & A. W. Dodge	100.00	126.32	2.79	3.00	126.11
Underhill, N. Rawson	100.00	100.04	2.21	2.25	100.00
Varrell	200.00	518.29	11.45	10.00	519.74
Wade, Annie P.	50.00	50.73	1.12	1.25	50.60
Wade, Annie G. & Francis C.	100.00	100.16	2.21	2.37	100.00

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Wade, Martha E.	200.00	200.00	4.42	4.00	200.42
Wait, Joseph & Sons	500.00	519.98	11.49	12.00	519.47
Waite, Luther	150.00	151.61	3.35	3.00	151.96
Wales, F. H. Mrs.	50.00	50.00	1.11	1.11	50.00
Wallace, John	100.00	101.01	2.23	3.00	100.24
Wardell, Moses	200.00	281.45	6.22	7.00	280.67
Weeks, Charles D. Mrs.	100.00	136.87	3.02	3.00	136.89
Weeks, Frances P.	50.00	71.63	1.58	1.50	71.71
Welch, Mrs. E. H.	100.00	176.28	3.90	4.00	176.18
Wells, Charles H.	75.00	75.41	1.67	2.00	75.08
Wells, Daniel H.	75.00	87.17	1.93		89.10
Wentworth, Etta L.	100.00	124.70	2.76	3.00	124.46
Whalen, Alice M. & Martha M. Scott	150.00	150.25	3.32		153.57
White, William	50.00	50.20	1.11	1.25	50.06
Whittier Maynard	100.00	104.55	2.31	3.00	103.86
Wildes, Frank P.	100.00	111.85	2.47	2.50	111.82
Willcomb	60.00	100.89	2.22	2.50	100.61
Willcomb, Mrs. Charles S.	100.00	116.44	2.57	3.00	116.01
Willcomb, Eva C.	100.00	103.30	2.28	3.00	102.58
Willcomb, Frederick	100.00	112.04	2.48	2.50	112.02
Willcomb, Henry P.	150.00	151.35	3.34	3.00	151.69
Willcomb, Capt. Joseph W.	200.00	255.30	5.64	5.00	255.94
Willis & Stacey	100.00	185.08	4.09	3.00	186.17
Wilson, John T.	100.00	102.96	2.28	4.00	101.24
Winch, Susan E.	50.00	50.24	1.11	1.25	50.10
Wise, John	50.00	51.06	1.13	1.25	50.94
Wittnebar, Mrs. C. W.	150.00	153.86	3.40		157.26
Woods, Chalmers	200.00	200.21	4.42	4.63	200.00
Woods, Joseph F.	100.00	100.03	2.21	2.24	100.00
Woodbury, Andre	150.00	153.10	3.38	3.00	153.48
Woodworth, William H.	100.00	141.30	3.12	3.50	140.92
Young	25.00	27.13	.60	.50	27.23
		$57805.46	$1280.91	$1295.39	$57790.98

NEW FUNDS

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Lane, Doris M., Sybil M. Todd & Kathleen Meserve		100.00	.80	.80	100.00
Garrett, Mrs. Harry W. E.		100.00	.50	.50	100.00
Erikson, Albin		150.00	.75	.75	150.00
Cynkus, Anthony		150.00	.75	.75	150.00
Maciejowski, Frank		150.00	.75		150.00
Boone, Rev. Daniel		100.00	.50	.50	100.00
Grew, Mrs. William		100.00	.50	.50	100.00
Kozaczki, Julia		150.00	.50		150.50
Mulica, Julia & Kostanty		150.00	.25		150.25
Pickard, Chester & Mary		100.00	.16		100.16
Bailey, Mabel L. Sullivan & Julia A. Jewett		150.00	.25		150.25
Iwic, Michelina		100.00			100.00
Anderson, Pauline H.		100.00			100.00
Hebb, Horace & Wellman Hawkes		150.00			150.00
Bouzianis, James		150.00			150.00
Howard, Stanley		100.00			100.00
Burnham, Newell		100.00			100.00
Healey, J. B.		150.00			150.00
Karol, Stanley M.		150.00			150.00
Kobas, Adam		150.00			150.00
Waymouth, Grace		150.00			150.00
Burnham, Arthur F.		150.00			150.00
Cromar, Wallace S.		100.00			100.00
Mulholland, Mary M.		106.70			106.70

ADDITIONS

Name of Fund	Original Bequest	Balance Jan. 1	Income	Expended	Balance Dec. 31
Phillips, Moritz		50.00	.16		50.16
Porter, Peter		50.00			50.00
		160962.16	$1286.78	$1299.19	$60949.75

CEMETERY TRUST FUNDS

Receipts

Balance, January 1, 1946	$57,805.46
New Funds	3,156.70
Income	1,286.78
	$62,248.94

Expenditures

Paid for Care of Lots	$1,299.19
	$60,949.75

Investment Account

Ipswich Savings Bank	$35,949.75
Five (5) $5,000.00 Series G. War Savings Bonds	25,000.00
	$60,949.75

Income Account

Ipswich Savings Bank	$ 661.78
Interest on War Savings Bonds	625.00
	$ 1,286.78

JOHN E. GRANT,

Treasurer.

HEARD FUND OF IPSWICH PUBLIC LIBRARY
SECURITIES COMPRISING FUND, DEC. 31, 1946
At Cost or Market whichever is Lower

Securities	Description	Quantity	Par Value	Value Dec. 31, 1946
Boston & Maine R. R.	Pfd. Stock Class B	3 Shares	$ 300.00	$ 21.00
Chicago Aurora & Elgin Ry.	Common	6 Shares	None	None
Detroit Edison Co.	Common	40 Shares	800.00	1030.00
Ipswich Co-operative Bank	Paid Up	5 Shares	1000.00	1000.00
Ipswich Savings Bank	Cash		538.74	538.74
Lone Star Cement Co.	Common	15 Shares	None	1132.50
J. C. Penny Co.	Common	15 Shares	None	656.25
Salem Savings Bank	Cash		500.00	500.00
U. S. Bonds	2½% "G"	3 Bonds	2000.00	2000.00
United States Steel Co.	7% Preferred	6 Shares	600.00	873.00
Waterloo Cedar Falls Northern Ry.	Bond	1–$800 (Note)	400.00	360.00
Waterloo Cedar Falls Northern Ry.	Common	10–$800 (Note)	None	260.00
				$8371.49

Note owned jointly with Treadwell Fund

Receipts during 1946 used for Library purposes $ 217.84

H. W. DOUGHTY,
Treasurer.

TREADWELL FUND OF IPSWICH PUBLIC LIBRARY
SECURITIES COMPRISING FUND, DEC. 31, 1946
At Cost or Market Whichever is Lower

Securities	Description	Quantity	Par Value	Value Dec. 31, 1946
Abitibi Power & Paper Co. Ltd.	5% Bond	1–$1000	$1000.00	$ 997.50
American Telephone & Telegraph Co.	Common	5 Shares	500.00	858.75
Boston & Albany R. R.	Common	10 Shares	1000.00	1315.00
Boston & Providence R. R.	Common	25 Shares	2500.00	800.00
Chesapeake & Ohio Ry. Co.	Common	10 Shares	250.00	540.00
Corn Products Refg. Co.	Common	10 Shares	250.00	747.50
Ipswich Co-operative Bank	Paid Up	3 Shares	600.00	600.00
Ipswich Savings Bank	Cash	———	601.89	601.89
International Paper Co.	4 Cumulative Pfd. Stock	10 Shares	None	1040.00
International Paper Co.	Common	2 Shares	30.00	106.00
Liggett & Meyer Tobacco Co.	Common	10 Shares	250.00	965.00
Missouri Pacific Ry. Co.	4% Bond	1–$1000 3/1/75	1000.00	360.00
New York Water Service Corp.	5% Bond	1–$1000 12/1/51	1000.00	1025.00
Salem Savings Bank	Cash	———	550.00	550.00
Sears Roebuck Co.	Common	20 Shares	None	762.50
U. S. Bonds	2½% "G"	3 Bonds	2500.00	2500.00

U. S. Rubber Co.	Pfd. Stock	5 Shares	500.00	745.00
Waterloo Cedar Falls & Northern Ry.	Bond	1–$800 (Note)	400.00	360.00
Waterloo Cedar Falls & Northern Ry.	Common	20 Shares (Note)	None	260.00
Vermont & Mass. Ry.	Common	10 Shares	None	1350.00
(Note owned jointly with Heard Fund)				$16484.14

Receipts during 1946 used for Library purposes $ 565.63

H. W. DOUGHTY,

Treasurer.

GEORGE SPILLER FUND

SECURITIES COMPRISING FUND, DEC. 31, 1946

	Description	Quantity	Par Value	Value Dec. 31, 1946
Salem Savings Bank	Cash	———	$ 812.05	$ 812.05
U. S. Bonds	2½% "G"	1 Bond	1000.00	1000.00
				$1812.05
Receipts during 1946 used for Library Purposes				$16.18

H. W. DOUGHTY,

Treasurer.

Annual Report of the Feoffees of the Grammar School of Ipswich

Statement as of

December 31, 1946

Cash in First National Bank as of January 1, 1946		$2,806.40
Receipts:		
Rents	$6,930.00	
Taxes	8,430.03	
Interest	205.63	
Refund	18.90	15,584.56
		$ 18,390.96

Expenditures:

Town of Ipswich— on Principals salary	$2,000.00
Town of Ipswich—	
Personal property on Neck	8,539.31
Little Neck and store	816.00
Land on Payne street	12.75
Louis Phillips Jr. Police services	74.80
Anthony Christopher Police services	13.60
John Michon Police services	17.00
A.B.C. Mulholland—Garbage & rubbish	500.00
W. E. Morrill—Tax refund	6.38
Albert Sheppard—labor on roads	7.68
Henry Waz—labor on roads	7.68
Joseph Doty—labor on roads	7.68

Alvary Marriott—labor on roads	9.98
Oscar Holm—labor on roads	3.75
Louis Kelly—labor on roads	6.00
Charles Surpicki—labor on roads	7.50
Angus Wright—labor on roads	7.50
A.B.C. Mulholland—truck on roads	38.00
Michael Ryan—truck on roads	38.00
Harris Oil Co.—truck on roads	18.00
Essex Sand & Gravel—sand on roads	18.90
Trimount Oil Co.—oil on roads	286.23
Wright Constracting Co.—sand on roads	82.17
A.B.C. Mulholland—entrance road repairs	281.65
Gardner Peatfield—labor on roads	6.00
Omar Tremblay—labor on roads	6.00
James McCormack—road signs	2.00
William Banfill—road signs	4.00
Damon & Damon—Insurance	136.50
William Burridge—Repairs storage building	289.87
Frank O'Mally—burning brush	12.00
J. W. Goodhue Co.—materials float & wharf	13.92
W. E. Atkinson Co—materials float & wharf	219.12
James McCormack & Son—materials float & wharf	29.20
William Burridge—labor float & wharf	462.08
Town of Ipswich—materials float & wharf	7.20
Vine Hill Farm—rent of mower playground	15.00
Chas. A. Mallard—Services as Treas.	500.00
Ipswich Chronicle Pub. Co.—printing	3.25
Chas. A. Mallard—cash paid out annual meeting	17.88

Charles H. Lewis—repairs store building	35.00	
First National Bank—service charges	1.63	
		$14,561.21
Cash in First National Bank as of December 31, 1946		3,829.21
		$18,390.96

Property in their hands as follows:

Little Neck—valued at		$15,000.00
Hotel and storage building—valued at		4,000.00
Cottage on Lot No. 68—taken for taxes		104.24
Cash in First National Bank		3,829.21
Deposited in Ipswich Savings Bank—	$21,524.21	
Interest earned on same	215.24	
		$21,739.45
Deposited in Ipswich Savings Bank Farm account	4,491.44	
Interest earned on same	44.91	
		$ 4,536.91
5—Series F.—U. S. Bonds		$ 3,700.00

CHARLES A. MALLARD,

Treasurer.

Burley Education Fund

The Trustees of the Burley Education Fund herewith submit their one hundred twenty-first annual report:

Funds in their hands January 1, 1947 are as follows:

Deposited in Salem Savings Bank	$ 912.30
Deposited in Salem Five Cents Savings Bank	804.39
Deposited in Ipswich Savings Bank	2387.48
Deposited in Ipswich Savings Bank— Caldwell Fund	1570.34
Ipswich Co-operative Bank, Matured Certificate	1000.00
15 shares Boston & Maine R R, Common stock	1500.00
3 shares Boston & Maine R R, Prior Pref. stock	300.00
	8474.51

The income from Funds in their possession for the year 1946 is as follows:

Interest Salem Savings Bank	22.37
Interest Salem Five Cents Savings Bank	19.73
Interest Ipswich Savings Bank	46.70
Interest Ipswich Savings Bank—Caldwell Fund	30.93
Dividend Ipswich Co-operative Bank	25.00
	144.73
Expended for rent of safe deposit box	6.00
Net income	138.73

Respectfully submitted,

FREDERICK S. WITHAM,

Treasurer of Trustees.

Manning School Fund

Balance January 1, 1946		$ 987.90
Income:		
Investments	$ 364.00	
Rents	843.00	
Ipswich Savings Bank	50.97	1,257.97
		2,245.87
Expenditures:		
Added to Savings Deposits	182.97	
Salary of Treasurer	150.00	
Building & Ground Maintenance	924.98	
Safe Deposit Rent	6.00	
Miscellaneous	7.35	1,271.30
Balance December 31, 1946		$ 974.57

SECURITIES COMPRISING FUND

	Par Value	Mkt. Value
15 Shares Patterson Bridge Co.	$ 375.00	No bid
$6,600. Bonds Peoria & Eastern R. R.	6,600.00	4,224.00
3 $1,000. Bonds Mexican R. R. 4½%	3,000.00	540.00
1 $500. Bond Mexican R. R. 4%	500.00	60.00
1 $100. Bond Mexican R. R.	100.00	12.00
1 Certificate U. S. of Mexico	810.00	No bid
50 Shares First National Bank of Boston	2,307.25	2,625.00
House & Grounds, 22 No. Main St.	4,500.00	
Colonial Building, 26 No. Main St.	7,500.00	
Deposited in Ipswich Savings Bank	2,697.27	

GEORGE E. HODGKINS,

Treasurer.

ELIZABETH R. LATHROP FUND

SECURITIES COMPRISING FUND, DEC. 31, 1946

At Cash or Market whichever is lower

Securities	Description	Quantity	Par Value	Value Dec. 31, 1946
Ipswich Co-operative Bank	Paid Up	5 Shares	$1000.00	$1000.00
Ipswich Savings Bank	Cash		354.90	354.90
U. S. Bonds	2½% "G"	1 Bond	500.00	500.00
				$1854.90
Receipts during 1946 used for Library purposes				$ 47.97

H. W. DOUGHTY,

Treasurer.

Eunice Caldwell Cowles Fund

Balance, January 1, 1946		$10,000.00
Income:		
Ipswich Savings Bank	$ 0.42	
U. S. Treasury Bonds	250.00	250.42
		$10,250.42
Paid for Scholarships in 1946		100.00
Balance, December 31, 1946		$10,150.42

SECURITIES COMPRISING FUND

Two (2) $5000.00 Series G. War Savings Bonds	$10,000.00	
On Deposit Ipswich Savings Bank	150.42	
		$10,150.42

JOHN E. GRANT,

Treasurer.

Mrs. William G. Brown Fund

The Town of Ipswich in Trust, the income to be used under the direction of the Selectmen by the Agent of the Society of the Prevention of Cruelty to Animals.

Balance, January 1, 1946	$2,082.13
Income: Ipswich Savings Bank	41.84
Balance, December 31, 1946	$2,123.97
On deposit Ipswich Savings Bank December 31, 1946	$2,123.97

JOHN E. GRANT,

Treasurer.

Dow Boulder Memorial Fund

Balance, January 1, 1946	$ 140.04
Income: Ipswich Savings Bank	2.81
Balance, December 31, 1946	$ 142.85
On deposit Ipswich Savings Bank December 31, 1946	$ 142.85

JOHN E. GRANT,

Treasurer.

Marianna T. Jones Fund

Balance, January 1, 1946	$ 800.51
Income: Ipswich Savings Bank	16.08
Balance, December 31, 1946	$ 816.59
On deposit Ipswich Savings Bank December 31, 1946	$ 816.59

JOHN E. GRANT,

Treasurer.

John C. Kimball Fund

The Town of Ipswich, Trustee under the will of John C. Kimball, income to be used for the purchase of books for the Ipswich Public Library.

Balance, January 1, 1946	$ 511.31
Income: Ipswich Savings Bank	10.27
Balance, December 31, 1946	$ 521.58
On deposit Ipswich Savings Bank December 31, 1946	$ 521.58

JOHN E. GRANT,

Treasurer.

Mark Newman Memorial Fund

Balance, January 1, 1946	$5,209.38
Income: Ipswich Savings Bank	104.70
Balance, December 31, 1946	$5,314.08
On deposit Ipswich Savings Bank December 31, 1946	$5,314.08

JOHN E. GRANT,

Treasurer.

Richard T. Crane, Jr. Picnic Fund

Balance, January 1, 1946		$33,438.82
Income:		
Ipswich Savings Bank	$ 76.66	
Income from Stock & Bonds	1,224.55	1,301.21
		$34,740.03
Expenditures:		
Picnic	$ 900.04	
New England Trust Co.	123.00	1,023.04
Balance, December 31, 1946		$33,716.99

SECURITIES COMPRISING FUND

40 Shares	Crown Cork & Seal No. 21 Pfd.	$2,032.72	
20 Shares	Eastern Gas & Fuel 4½ Pfd.	1,972.67	
5 Shares	International Paper (Common)		
20 Shares	International Paper 4% Pfd.	2,293.47	
10 Shares	American Tel. & Tel.	1,937.12	
25 Shares	Boston Elevated	1,983.34	
50 Shares	Commonwealth Edison	1,699.02	
30 Shares	Chesapeake & Ohio	1,730.05	
50 Shares	Loews Inc.	1,563.40	
5 Shares	United Shoe	418.88	
25 Shares	United Shoe	2,070.92	
30 Shares	Fidelity Phoenix Fire Ins.	1,865.09	
5M	U.S.A. Savings Bonds Series G. 2½%	5,000.00	
5M	U.S.A. Treasury 2½'s 1972-67	5,000.00	
On deposit	Ipswich Savings Bank	4,150.31	
			$33,716.99

JOHN E. GRANT,

Treasurer.

Martha I. Savory Fund

Balance, January 1, 1946	$ 94.51
Income: Ipswich Savings Bank	1.87
Balance, December 31, 1946	$ 96.38

SECURITIES COMPRISING FUND

On deposit Ipswich Savings Bank December 31, 1946	$ 96.38

This Fund also includes two (2) shares Western Union Telegraph Stock par value $200.00

JOHN E. GRANT,
Treasurer.

Post War Rehabilitation Fund

Transferred by vote of Town Meeting held March 6, 1944:

Surplus Revenue	$32,000.00
Electric Light Operations	18,000.00
	$50,000.00

SECURITIES COMPRISING FUND

Four (4) $5,000.00 Series C War Savings Bonds	$20,000.00
Three (3) $10,000.00 Series C. War Savings Bonds	30,000.00
	$50,000.00

JOHN E. GRANT,
Treasurer.

Stabilization Fund

Transferred by vote of Town Meeting held by adjournment April 1, 1946:	
Surplus Revenue	$3,750.00
On deposit Ipswich Savings Bank December 31, 1946	$3,750.00

JOHN E. GRANT,

Treasurer.

Brown School Fund

Report for the Two Year Period Ending

December 31, 1946

Balance January 1, 1945	$3,102.10
Interest credited during 1945 and 1946	106.20
Balance December 31, 1946	$3,208.30

Respectfully submitted,

CHESTER A. BOLLES

J. WARREN HORTON

Trustees

February 1, 1947

February , 1947

I hereby certify that I have this day examined the accounts of the Brown School Fund and that I find them to be correct and in accordance with the above report.

BRAINARD C. WALLACE,

Town Accountant.

R. H. Manning Fund

Income:

Ipswich Savings Bank	$	272.76

SECURITIES COMPRISING FUND

	Par Value	Mkt. Value
60 Shares Patterson Bridge Co.	$1,500.00	No bid
22 Shares Pere Marquette R. R., Common	2,200.00	495.00
11 Shares Pere Marquette R. R., Pfd.	1,100.00	924.00
Deposited in Ipswich Savings Bank	13,843.68	

GEORGE E. HODGKINS,

Treasurer.

Abby L. Newman Fund

SECURITIES COMPRISING FUND, DEC. 31, 1946

	Description	Quantity	Par Value	Value Dec. 31, 1946
Ipswich Savings Bank	Cash	———	$1053.76	$1053.76
U. S. Bonds	2½% "G"	1 Bond	1000.00	1000.00
				$2053.76
Receipts during 1946 used for Library purposes				45.43

H. W. DOUGHTY,
Treasurer.

Report of The Trustees of Memorial Building

To the Citizens of Ipswich:

During the year of 1946 the trustees have met for the discussion of problems as they have arisen.

Emergency repairs have been taken care of, but the work of painting and redecorating the building has been postponed in the hope that local labor will be available for the work.

The financial statement of the operation of the building will be found in the report of the Town Accountant. There is an unexpended balance resulting from inadvisability of doing the work for which it was appropriated. The work of painting should be completed as soon as reasonable and there will be a request for an appropriation in the budget for this purpose.

The board sincerely regrets to record here the resignation as a trustee of Walter E. Hayward. Mr. Hayward has given of his time, experiences, and good judgment, as a member of the board since the completion of the building. The Trustees wish to express to Walter Hayward, at this time, sincere appreciation of his valuable service on this board for a period of 25 years. We recognize the fact that his good judgment, initiative, and sincere interest mean much to Ipswich.

Mr. Thomas Reedy was elected by the board to complete the term of Walter Hayward.

The established policy regarding the use of the building has been adhered to as in other years.

Respectfully submitted,

JOHN F. COULEY
BRAINARD C. WALLACE
FRANK R. STARKEY
THOMAS H. REEDY
RALPH C. WHIPPLE
GEORGE E. MATHESON
Trustees.

Report of Trust Fund Commissioners

To the Citizens of Ipswich:

The report of the Trust Fund Commissioners for the year 1946 is submitted herewith.

We have carried out our duties in accordance with the vote at the Annual Town Meeting, April 8, 1929, which created the Trust Fund Commission, and their responsibilities as further specified in the by-law passed at the Annual Town Meeting held March 2, 1942.

Transactions affecting both the principal and interest of the funds coming under our jurisdiction will be found in detail in the report of the Town Treasurer in this Annual Town Report.

Respectfully submitted,

CHARLES E. GOODHUE, JR.

GEORGE C. PARSONS

EDWARD J. MARCORELLE

Reconciliation of Treasurer's Cash

Balance January 1, 1946	$253,260.28	
Receipts January 1, to December 31, 1946	733,715.48	
		$986,975.76

Payments to Treasurer January 1, to December 31, 1946	$685,675.45	
First National Bank of Ipswich	68,050.39	
First National Bank of Boston	127,966.30	
Ipswich Savings Bank	5,534.32	
Merchants Nat'l. Bank of Boston	45,993.80	
U. S. Treasury Certificates of Indebtedness	52,000.00	
Cash in office, verified	1,755.50	
		$986,975.76

First National Bank of Ipswich

Balance December 31, 1946 per statement	$81,234.58	
Deposit in transit, verified	21,859.81	103,094.39
Balance December 31, 1946, per register	65,916.09	
Outstanding checks December 21, 1946	37,178.30	$103,094.39

First National Bank of Boston

Balance December 31, 1946, per statement	$127,966.30
Balance December 31, 1946, per check book	127,966.30

Ipswich Savings Bank

Balance December 31, 1946 per statement	$ 5,534.32
Balance December 31, 1946, per check book	5,534.32

Merchants National Bank of Boston

Balance December 31, 1946, per statement	$45,993.80
Balance December 31, 1946, per check book	45,993.80

TOWN OF IPSWICH

FIFTY-THIRD

ANNUAL REPORT

OF THE

WATER AND MUNICIPAL LIGHTING

COMMISSIONERS

FOR THE YEAR 1946

Ipswich Chronicle Publishing Co., Printers
Ipswich, Mass.

Officers of the Water and Light Department

TREASURER AND COLLECTOR

JOHN E. GRANT — Town Hall Building

DEPARTMENT OFFICERS

Manager of Light and Water Dept.	Charles A. Mallard
Chief Operator Power Plant	Earl D. Hardy
Line Supt., Light Dept.	Alfred Tobias
Construction Supt., Water Dept.	Dana G. Parsons

Office Hours — 9:00 A. M. to 5:00 P. M.
except Saturdays; Saturday, 9:00 A. M. to 12:00

All bills payable to Town Treasurer

COMMISSIONERS

GEORGE E. HODGKINS, Chairman

ALEXANDER B. C. MULHOLLAND, Clerk

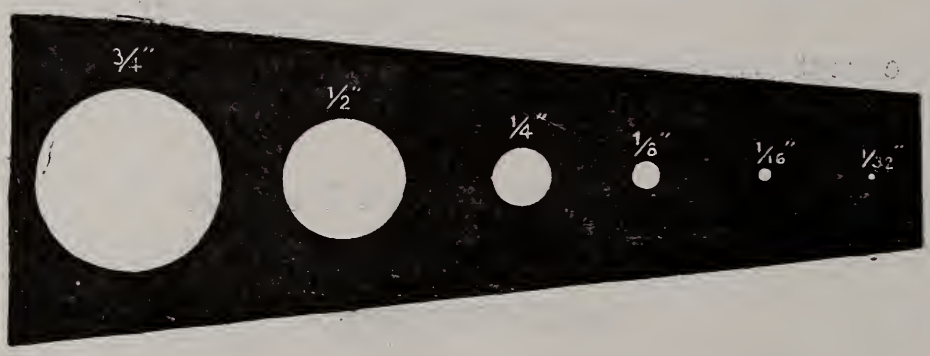
CHESTER A. BOLLES

CAUTION TO WATER TAKERS

Do not blame your meter—

If you have a leaky fixture, have it repaired. If not

	Gallons Per Day	Cost Per Day
1-2 in. stream consumes	10,800	$3.40
1-4 in. stream consumes	8,640	2.60
1-8 in. stream consumes	3,240	1.10
1-16 in. stream consumes	1,080	.30
1-32 in. stream consumes	360	.11



The above will show you what a leak will amount to if allowed to remain unchecked, under our pressure of 70 pounds at Ipswich, Mass.

FIFTY-THIRD ANNUAL REPORT OF THE WATER AND ELECTRIC LIGHT COMMISSIONERS FOR THE YEAR 1946

To the Citizens of Ipswich:

We respectfully submit the annual report for the year 1946 as follows:

The water system was extended about one mile on Topsfield Road to furnish water to the Rice farm and the LaSalette Seminary. The Veterans housing project on County Road was connected to the mains and fifteen individual services connected to the separate buildings. An extension of one mile was made on Great Neck and was finished in time to care for many services to cottages built during 1946. It is expected that as many as 25 additional buildings will be constructed during the coming year if materials are available and the Water department will be in a position to furnish water to these new structures. It is also of interest that more and more people are talking about building permanent year around homes in this area, in fact, some have already done so. This not only means business for the Water department but also means additional sales of electricity plus added Tax revenues and increased business for all the merchants in the Town. The department has received applications for the extension of the water mains to the Crane Estate and to the Ipswich Beach. If materials are available, these extensions will be made this year.

In regard to the water softening plant which was authorized by the Annual Town meeting in 1946, it was found that the bid prices for the job were approximately 33%

more than the estimates and no money was available to pay for these increases. The department felt that under the circumstances it was advisable to delay this project until lower prices might be obtained. In the meantime water from Dows Brook basin is being used and can be used until the hot weather arrives. That should mean that the hard water from the wells will be used only during the summer months when the basin supply is either depleted or of poor quality.

A study is also being made in regard to the installation of a covered stand pipe or tank to be placed on Town Hill adjacent to the present open reservoir. This covered stand pipe would be a capacity of 200,000 gallons and if completed would eliminate the present method of allowing the water to become exposed to the hot sun while in the open reservoir which causes certain types of organisms in the water to grow and this gives to the water in the system a bad taste and odor. This project has been recommended by our consulting engineers and by the State Department of Public Health.

WATER DEPARTMENT STATEMENT

1946

John E. Grant, Treasurer and Collector

Receipts		Expenditures:	
Meters	$28,486.09	Orders	$22,284.54
Little Neck	1,743.50	Notes	4,000.00
Miscellaneous	718.05	Interest	412.50
Water Lien, 1945	24.89	Refund	13.15
Water Liens added to Taxes 1946	166.51		$26,710.19
Water Lien, 1945	24.89	Transfer to Water Softening Plant Account	5,154.44
	$31,159.11		
Balance January 1, 1946	5,154.44	Balance December 31, 1946	4,448.92
	$36,313.55		$36,313.55

The Collector has the following bills for collection:

Meters	$1,701.61	
Little Neck	1,004.00	
Miscellaneous	110.36	
Water Lien added to Tax Title	32.93	
Water Liens added to Taxes 1946	37.12	
Water Liens, 1946	517.20	
		$3,403.22
Commitment December 31, 1946		7,523.79
		$10,927.01

Water Softening Plant Account

Amount appropriated by Annual Meeting 1946:	
Transferred from:	
Water Surplus	$5,154.44
Electric Light Surplus	24,421.71
Water Construction	1,642.01
Electric Light Construction	14,917.20
	46,135.36
Expenditures	1,393.55
Balance December 31, 1946	$44,741.81

Construction Account

Balance January 1, 1946		$ 1,642.01
Loan Authorized—1946		25,000.00
		$26,642.01
Expenditures	$13,879.11	
Transferred to Water Softening Plant Account	1,642.01	15,521.12
Balance December 31, 1946		$11,120.89

BALANCE SHEET AS OF DECEMBER 31, 1946

EXHIBIT A

Assets:			
Plant Investment			
Engineering		$ 7,314.71	
Land		8,219.12	
Pumping station		15,075.24	
Pumps and machinery		6,607.02	
Storage basin		27,693.59	
Distribution reservoir		17,827.56	
Bull brook reservoir		50,476.43	
New Well system		23,815.12	
Pipe lines		226,297.59	
Service pipes		63,489.52	
Store house		178.70	
Department building		2,367.97	
Miscellaneous		2,834.20	
Transportation equipment and air compressor		2,466.56	
Water softener		1,393.55	
		456,056.88	
Less reserve for depreciation		202,674.29	
Total Plant Investment			253,382.59
Cash Operating	4,448.92		
Cash Construction	11,120.89		
Accounts receivable	10,922.75		
Inventory (Est.)	4,000.00		
Water softening account	44,741.81		
Total current assets			75,234.37
Total assets			$328,616.96

Liabilities and Surplus:

Appropriation from Tax levy for note payments and construction	$24,083.03	
Notes payable	40,000.00	
Appropriation from Light department for construction	39,338.91	
Total liabilities		$103,421.94
Ipswich Water department, property account		211,258.51
Surplus from Exhibit C		13,936.51
Total liabilities and Surplus		$328,616.96

EXHIBIT B

Statement of Income and Expenses for Year Ending December 31, 1946

Income:

Meter rates	$29,565.62	
Fixture rates	1,920.00	
Miscellaneous	728.25	
Total income		$32,213.87

Expenses:

Repairs services	$8,681.04	
Repairs pipe lines	449.69	
Administration & transportation	6,601.14	
Maintenance station & grounds	428.98	
Electricity for pumps	2,824.16	
Interest paid	568.75	
Ralph Pickard, pension	351.00	
Total expenses		19,904.76
Net profit for year to Exhibit C		$12,309.11

EXHIBIT C

Statement of Operating Surplus for the Year Ending December 31, 1946

Balance December 31, 1945	$ 5,627.40
Add Net Profit for year 1946 from Exhibit B	12,309.11
	$17,936.51
Deductions:	
Notes paid	4,000.00
Balance to Exhibit A	$13,936.51

WATER DEPARTMENT LOANS

Sold To	Amount	Rate	Date of Issue	Matures
Old Colony Trust Co.	$2,000.00	4%	May 15, 1927	1947
1st. and Ocean Nat. Bank of Newburyport	7,000.00	2½%	April 15, 1938	1947-53
Merchants Nat. Bank of Boston	6,000.00	1½%	Dec. 1, 1942	1947-52
Merchants Nat. Bank of Boston	25,000.00	1¼%	April 15, 1946	1947-61
Total outstanding	$40,000.00			

SUPERINTENDENTS REPORT

Following is the report for the year ending December 31, 1946.

Main Pipes

The number of feet of mains laid to date and sizes are as follows:

14 inch	1,505
12 "	10,963
10 "	8,830
8 "	70,965
6 "	127,057
4 "	4,741
3 "	3,000
2 "	15,405
1 "	2,696
	245,162 feet

A total of 46 miles, 2,282 feet

Street Gates

Total now set	272

Hydrants

On Town property	247
On property	17
Total now in use	264

Service Pipes

There has been added 33 services during the year, making a total of 1938.

Services in regular use	1609
Summer services	329
Total	1,938
Service pipes on Town property	35,422 feet

These services are either cast iron, lead, galvanized iron or copper and in sizes from ¾ inch to 6 inch.

Pumping Record For The Year 1946

Number of hours pumps operated	5,961
Total number of gallons pumped	138,276,000 gallons
Average amount of water used daily	378,810 gallons
Largest number of gallons pumped in any month was July	15,962,900 gallons

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Extension of Water Mains during the year 1946

Topsfield road—4500 feet 6 inch cast iron	$10,086.86
Great Neck—5150 feet 6 inch cast iron	11,521.57
County road—360 feet 6 inch cast iron	
Veterans project—230 feet 2 inch G. W. iron	1,480.16
Kinsmans court—325 feet 2 inch G. W. iron	554.33

ELECTRIC LIGHT DEPARTMENT STATISTICS

Summary of the K. W. output for the year 1946 and a comparison with previous years

Kilowatts sold:

	1941	1942	1943	1944	1945	1946
Number of domestic consumers	2,028	2,032	2,031	2,083	2,096	2,132
Number of commercial "	278	289	264	260	278	284
	2,306	2,321	2,295	2,343	2,374	2,416
Town of Rowley	450,100	442,000	481,900	526,600	597,500	722,500
Town buildings	62,368	85,123	78,337	74,453	84,651	97,979
Water Dept. pumping	138,640	134,030	133,306	133,335	136,386	156,898
Street lighting	283,169	211,970	231,390	281,720	281,880	291,370
Station light and power	183,786	171,749	253,394	256,185	216,050	252,244
Commercial light & power	1,389,706	2,369,381	3,487,578	4,082,768	2,888,893	2,590,703
Domestic lighting	1,412,388	1,494,076	1,510,190	1,603,318	1,725,584	2,071,928
	3,920,157	4,908,329	6,176,095	6,958,379	5,930,944	6,183,622
Kilowatts unaccounted for	698,543	608,220	894,305	1,020,726	852,720	871,278
Kilowatt hours generated	4,618,700	5,516,549	7,070,400	7,979,102	6,783,664	7,054,900

ELECTRIC LIGHT DEPARTMENT

Balance Sheet as of December 31, 1946

EXHIBIT A

Assets			Liabilities and Surplus	
Fixed Assets:			Special Deposits	$ 5,534.32
Plant Investment		$317,273.73	Loans repayment	237,000.00
General Equipment		4,253.86	Construction appropriation repaid	1,511.06
Current Assets:			Profit and loss balance	226,854.13
Cash	$ 11,206.00			
Special deposits	5,534.32			
Accounts receivable	17,323.64			
Materials & supplies	10,580.40			
Depreciation	104,727.56			
		149,371.92		
		$470,899.51		$470,899.51

Plant Investment Account as of December 31, 1946

Land	$ 841.20
Structures	51,048.38
Internal Combustion Engines	125,016.98
Electric Auxiliaries	16,107.34
Transformer station and regulators	16,312.06
Poles, fixtures and overhead cond.	47,052.87
Underground conductors	6,869.26
Consumers meters and installations	19,401.36
Line transformers and installations	28,115.70
Street lighting equipment	6,508.63
	$317,273.73

STATEMENT OF INCOME AND EXPENSE

Year Ending December 31, 1946

EXHIBIT B

Operating Income	
Metered sales to Private consumers	$119,313.22
Municipal revenues	22,779.38
	$142,092.60
Operating expenses	120,566.53
Gross income for year	$ 21,526.07
Net income transferred to profit and loss	$ 21,526.07

ELECTRIC LIGHT DEPARTMENT

EXHIBIT C
PROFIT AND LOSS STATEMENT

Dr.		Cr.	
Paid to Town Treasurer for Water softening Plant	$39,338.91	Credit balance Jan. 1, 1946	$244,666.97
Balance from Exhibit A as Profit in the Liability and Surplus Account	226,854.13	Credit for year 1946 as Profit (Exhibit B)	21,526.07
	$266,193.04		$266,193.04

ELECTRIC LIGHT STATEMENT

1946

John E. Grant

Treasurer and Collector

Receipts:		**Expenditures:**	
Domestic Light	$64,549.73	Orders	$117,493.55
Domestic Light— Little Neck	3,357.38	Refunds	2,171.30
Commercial Light	51,663.34		$119,664.85
Town Buildings	2,335.71	Transfer to Depreciation Fund	15,484.46
Water Pumping	2,824.16	Transfer to Water Softening Plant Account	24,421.71
Miscellaneous	4,564.59		$159,571.02
Town of Rowley	11,760.40		
	$141,055.31		
Street Lighting	5,300.00		
	146,355.31		
Balance January 1, 1946	24,421.71	Balance December 31, 1946	11,206.00
	$170,777.02		$170,777.02

The Collector has the following bills for collection:

Domestic Light	$2,466.65	
Town Buildings	133.85	
Commercial Light	556.21	
Miscellaneous	194.64	
Little Neck	645.18	$ 3,996.53
Commitment December 31, 1946		14,425.62
		$18,422.15

DEPRECIATION FUND

Amount of Fund January 1, 1946	$93,450.47
Transferred from Operating Cash Account 1946	15,484.46
Refund	46.49
	$108,981.42
Expenditures	4,253.86
	$104,727.56

CONSTRUCTION ACCOUNT

Amount of Fund January 1, 1946	$14,917.20
Transferred to Water Softening Plant Account	14,917.20

SPECIAL ACCOUNT

Electric Light Meter Deposit Fund

Amount Deposited in Ipswich Savings Bank January 1, 1946	$5,361.84
Meters	388.00
Income	106.52
	5,856.36
Refunds	322.04
	$5,534.32

Year	Total K.W.H. output	K.W.H. used for Street lights	Town paid for Street lights	Cost per K.W.H. to average Domestic Consumer
1924	584568	97445	$10,834.00	.12
1925	662012	103855	11,014.00	.12
1926	716949	115760	11,172.00	.11
1927	833290	115265	10,990.00	.10
1928	949064	156623	11,096.00	.09
1929	1093897	231550	9,700.00	.09
1930	1417658	239820	12,100.00	.07½
1931	1634098	219140	10,000.00	.07½
1932	1593265	222650	10,340.00	.07½
1933	1718691	227300	10,000.00	.05½
1934	1898632	225810	10,000.00	.05½
1935	2091934	226350	8,700.00	.05½
1936	274467	232400	8,000.00	.05½
1937	3034658	225520	7,300.00	.04
1938	3038192	238760	6,000.00	.04
1939	3247741	244390	6,200.00	.04
1940	3436689	245000	5,600.00	.04
1941	3920157	283169	6,400.00	.04
1942	4908329	211970	5,800.00	.04
1943	6176095	231390	5,200.00	.03¾
1944	7979105	281720	5,400.00	.03¾
1945	6783664	281880	5,400.00	.03¾
1946	7054900	291370	5,400.00	.03¾

Returned to Town to Reduce Taxes	Outstanding Debt	Total cost of Plant	Value of Plant after Depreciation
$	$45,000.00	$125,276.38	$107,695.59
	39,150.00	133,349.10	112,010.31
	33,300.00	140,657.19	113,984.44
	67,450.00	195,197.57	175,581.82
	58,600.00	203,922.10	179,591.43
	50,750.00	215,639.52	192,304.29
	78,900.00	277,451.34	269,998.22
	78,550.00	282,868.58	269,805.93
	66,700.00	297,997.87	278,859.17
3,000.00	54,850.00	301,529.83	272,980.19
	68,000.00	301,208.27	266,375.84
	55,500.00	316,605.60	273,250.96
	38,000.00	332,321.40	278,620.63
8,800.00	56,500.00	404,881.65	340,363.28
10,000.00	45,000.00	409,547.26	332,882.44
11,000.00	33,500.00	418,265.14	329,313.90
11,000.00	23,000.00	428,583.67	329,355.94
11,000.00	16,000.00	485,351.82	376,990.39
8,161.68	9,000.00	505,053.48	380,034.06
13,838.32	2,000.00	505,053.48	357,350.54
29,000.00	None	513,473.81	338,752.89
11,000.00	None	516,148.59	326,023.46
39,338.91	None	527,897.69	321,527.59

ELECTRIC LIGHT DEPARTMENT

The Electric department during the past year has made some progress toward making the necessary repairs to the outside system that were impossible to make during the War years on account of the shortage of materials. Although many poles were replaced, there are still many others that will have to be renewed this year. There are also many miles of overhead wires now in use that are either too small in size to carry the loads required or with the insulation so worn that they will have to be replaced as soon as possible.

The sales of electricity to the War plants during the year 1944 and 1945 dropped and a sharp decrease in the output of the Plant was felt at that time. The sales of electricity for domestic use last year increased from approximately $60,000. in 1945 to $68,000. in 1946 but at the same time sales of electricity for commercial use decreased by about the same amount $8,000. This increase in domestic consumption makes itself felt particularly on the No. 2 circuit which is becoming overloaded. Attention must be given to this problem as soon as possible.

Notwithstanding that increases in all the prices of materials and labor used in both the Water and Electric departments have reached an all time high, the rates for water and electricity furnished to the inhabitants of Ipswich are at an all time low. These low rates can only be held by increasing the volume of business. In order to obtain and care for this increased volume we must continually enlarge and expand our Plant capacity and other facilities. Therefore before too long, close attention must be given to this problem in order that our past record can be kept of

being ready and able to care for all applications that may be received for water and electricity both domestic and commercial.

GEORGE E. HODGKINS

ALEXANDER B. C. MULHOLLAND

CHESTER A. BOLLES

Water & Light Commissioners

Charles A. Mallard, Manager.

RATES IN EFFECT JANUARY 1, 1947

Domestic Service

5	c per KWH for the first	25 KWH per month
4	c per KWH for the next	25 KWH per month
3	c per KWH for the next	100 KWH per month
2	c per KWH for all over	150 KWH per month

Minimum charge 50c per month.

10 per cent discount, except on minimum bills, if payment is received on or before the 20th day of the month. No discount allowed when arrears are due.

Commercial Service

5	c per KWH for the first	30 KWH per month
4	c per KWH for the next	70 KWH per month
3	c per KWH for the next	500 KWH per month
2	c per KWH for all over	600 KWH per month

Minimum charge $1.00 per month for the first H. P. or fraction thereof of connected load and 50c per month for each additional H. P.

10 per cent discount, except on minimum bills, if payment is received on or before the 20th day of the month.

No discount allowed when arrears are due.

TOWN OF IPSWICH

Annual Report of the

SCHOOL COMMITTEE

FOR THE YEAR

1946

Stanley A. Hull Printing Co.

SCHOOL COMMITTEE

	Term Expires
ALBERT J. BARBATI	1949
GEORGE H. BOUCHARD	1949
PAUL R. RAUPACH	1948
DAVID C. WILLIAMS	1948
HERMAN W. KYES	1947
JAMES R. MARSH	1947

PAUL R. RAUPACH, *Chairman*

SUB-COMMITTEES OF SCHOOL COMMITTEE

Playground	Mr. Bouchard
Athletics	Mr. Bouchard and Mr. Williams
Buildings and Grounds	Mr. Barbati and Mr. Kyes
Finance	Mr. Marsh and Mr. Kyes
Insurance	Mr. Barbati and Mr. Bouchard
Supplies	Mr. Barbati and Mr. Williams
Textbooks and Teachers	Mr. Marsh and Mr. Williams
Transportation	Mr. Kyes and Mr. Marsh

The Chairman of the School Committee is ex-officio a member of all sub-committees.

HARRY S. MERSON	Superintendent and Purchasing Agent
ELIZABETH WITHAM	Secretary
OFFICE	Ipswich High School
OFFICE HOURS	School Days from 3:30 to 5:00 and by appointment
FRANK L. COLLINS, M.D.	School Physician
BEATRICE E. COLLINS, R.N.	School Nurse
FREDERICK C. WILDER, D.M.D.	School Dentist

To the Citizens of the Town of Ipswich:

The following statement of the Superintendent of Schools, together with the appended data, constitutes the report of the School Committee of Ipswich for the fiscal year ending December 31, 1946.

SUPERINTENDENT'S REPORT

To the School Committee of Ipswich:

Gentlemen:

As Superintendent of Schools of the Town of Ipswich, I have the honor to present the annual report of the operation of the schools for the year, 1946.

In the space devoted to our Annual Report it is impossible to refer to all the diverse activities in which the School Department has engaged during the year. To do so would be repetitious of things which have already been said in detail in previous reports. In this report, therefore, I should like, by your leave, to write of certain matters which should be made a part of the permanent record, and of others which may have implications for the future.

CHANGES IN PERSONNEL

Since the last annual report was written there have been eleven changes in teaching personnel.

By the death of *Margaret P. Howard,* in August, 1946, the Ipswich School Department suffered the loss of a faithful teacher. For twenty-one years she had taught the sixth grade at the Burley School, where she endeared herself to her co-workers, and became friend of the children who sat in her classes. Conscientious in her endeavors, kind to her pupils, and loyal to the cause of public education, she set a high standard of devotion for those who follow her.

Robert D. Conary resigned in April, 1946, to accept employment in another field. Mr. Conary had come to the Ipswich High School twenty-five years ago as a young graduate of Colby College. He was assigned to teach the sciences, among other things; and being the only man on the faculty in those days besides the principal, he accepted as his special task the development of an interscholastic sports program for the school. There being no equipment and no athletic facilities, and but small funds, he found time not only to train teams according to the season, but to assist in raising funds and in devising makeshift facilities for football, hockey, baseball, and basketball. His enthusiasm, confidence, and energy infected the boys who came under his influence, and many became his disciples in advocating the kind of athletic program which has evolved in the Ipswich Schools.

The school owes much to Mr. Conary, and I am pleased to have this opportunity to make public mention of it.

Nellie Sojka Johnston, who had taught Grade V at the Burley School, resigned in June, 1946, to move with her husband to another community.

Norma Paige, who had been a teacher in Grade I in the Shatswell School since her coming to this community seventeen years ago, resigned in June to accept a position in the schools of Malden, Massachusetts. Miss Paige had done an extraordinary amount of in-service training while she was in Ipswich. Her departure is regrettable.

Alice C. Ciolek, who had taught in Grade VII for twelve years, resigned in November to be married.

Marion G. Macklin, commercial teacher at the High School, resigned in June to accept a teaching position in Milford, New Hampshire.

Antoinette Pepe, for the past three years teacher of Grade I at the Winthrop School, resigned in August to accept a position in the public schools of Haverhill, Massachusetts.

Phyllis L. Beach, teacher of Domestic Arts in the High School, resigned in June to accept a position in the public schools of Lynn, Massachusetts.

Richard F. Blake, for three years teacher of science in the High School, resigned in June to accept a position in the public schools of Connecticut.

Natale J. Federico, for two years teacher of physical education, resigned in June, 1946, to accept a similar position in the public schools of Athol, Massachusetts.

Teresa F. Skorupski, who was appointed in September to fill the vacancy in the Domestic Arts Department, resigned in December to be married.

Alice L. Bennett, who had been appointed in September to fill the vacancy in Grade I at the Shatswell School, retired from teaching in December.

The following appointments have been made to fill the vacancies referred to above:

Helen M. Brown, who had been on leave of absence while serving in the Navy during the past two years, returned to the High School Commercial Department in September, 1946.

Bertram H. Bennett, teacher of graphic arts, returned from the armed services to the school organization in January, 1946, after a leave of absence of three years. Mr. Bennett was assigned again to develop the courses in graphic arts and printing and mechanical drawing. He was also appointed, after the resignation of Mr. Conary, faculty manager of athletics.

Frederick P. Pickard, returned in March, 1946, to the school after serving three years in the armed services. Mr. Pickard was assigned to teach social studies and mathematics in the

junior high school grades. He was also appointed to supervise the work of the pupils in Grade VIII and to integrate their program with that of the High School.

John J. Bochynski, a resident of Salem, graduate of Temple University, where he received his varsity letter in football, a veteran of the first Marine division, was appointed in September to teach in the High School and direct the program of boys' physical education. Mr. Bochynski also directed the summer playground program.

Kendall M. Tilton, a graduate of Ipswich High School and Bates College, who taught at Cummington, Massachusetts, and at Traip Academy, Kittery, Maine, before entering the armed services, was engaged in September to teach the sciences at the High School.

Anne W. Drury, a graduate of Tufts College, class of 1946, a major in English, was engaged and assigned to the teaching of freshman and sophomore English at the High School.

Barbara A. Mackenzie, a graduate of Ipswich High School and of the State Teachers' College at North Adams, class of 1946, was engaged in August and assigned to Grade V at the Burley School.

Violet H. Kelley, who had taught during the school year, 1945-1946, in the public schools of Wakefield, and before that for eight years in the schools of Stewarts, New Hampshire, was engaged by the School Department in September and assigned to Grade I at the Winthrop School.

Cecilia Z. MacKenzie, a graduate of Salem Normal School, and holder of the B. S. in Education of Boston University, School of Education, was engaged in August and assigned to Grade VI at the Burley School.

At present there are two vacancies in the school organization, created by recent resignations. These have not as yet been filled by Committee appointment.

Besides the changes in teaching personnel referred to above, I wish to record also the following changes in staff:

Ruth E. Garrett, who had been acting school nurse, resigned November 1, 1946. *Beatrice E. Collins* was engaged to fill the vacancy.

Charles J. Kemp, who had been for three years custodian of the Shatswell School, resigned in August. He was replaced by *Warren E. Grant,* who had served as custodian of this school for a period of fifteen years before the war.

GENERAL SALARY INCREASE

This turnover in teachers is the result of an accelerating trend. During the past three years there have been, out of a total of 44 teaching positions in the School Department, twenty-nine changes in teaching personnel, occasioned by resignation, death, or failure of reappointment. And the end of these changes is not yet. I am informed by the State Supervisor of Elementary Education that there will be fewer than 150 graduates from our Teachers Colleges this year to supply teacher replacements for the 351 towns and cities in the Commonwealth. The competition to secure these graduates will obviously be keen.

As of the date of this report our present maximum salary for teachers who have a degree is $2350 a year; for those without a degree, the maximum salary is $2000 a year. The differential between the maximum and the minimum in many positions, at least, is negligible.

These salaries are inadequate to attract and hold teachers against the blandishments which other communities can offer, which are no better able to pay than Ipswich. In fact, they represent, in purchasing power, something between $300 and $500 less than the maximum salaries paid in Ipswich in 1940.

To close that gap and to place Ipswich in a favorable competitive position with relation to communities of similar financial assets and education responsibilities are the compelling factors leading to the recommendation of an immediate general increase in teachers' salaries.

SALARY SCHEDULE REVISION

Beyond that immediate emergency step, it is necessary to give thoughtful consideration to the revision of the salary schedule upward. Under present economic conditions, at least, it is not unreasonable to assume that an adequately trained and competent teacher of fifteen years' experience — who has, at periodic intervals and at his own expense, continued his training with courses at recognized universities, relating to the problems that confront us specifically in our schools — should expect to attain to a maximum of $3000 a year.

We should be concerned with engaging teachers who have competence in their particular teaching field and who have also breadth and scope in relation to matters of general culture. But beyond that, we must devise a schedule which will give encouragement to a continuing in-service training over which the School Department shall have a large measure of control.

Our aim should be to acquire not necessarily a teaching force which has in the past accumulated a variety of degrees; but rather one which is alive to our particular educational problems, and which is able to bring to the solution of our problems the best current thought to be gained from organized study and professional association. It is with that end continuously in view that the salary schedule should be revised.

STATE AID FOR EDUCATION

It may be that such a long range program will have to be deferred until our state government accepts the responsibility for equalizing educational opportunities throughout the state, by providing for aid to education from funds derived from sources other than real estate taxation. If this be so, State Aid for Education is for us a matter of utmost urgency; and our legislators should be so advised.

THE "EQUAL PAY" LAW

At the Annual Election in March, 1946, the Town voted by an overwhelming majority to accept the law providing for equal pay for men and women teachers doing the same type of work and teaching in the same grades with similar experience and training. The interpretation of this law and its application to our local salary schedule was thoughtfully studied. A special Town Meeting was called in June, 1946, at which the School Committee made a recommendation that the salary rates of all women teachers in Ipswich be raised $350 a year to conform with the spirit and the letter of the law.

The Town Meeting appropriated from surplus revenue the sum of $4,480.00 for this purpose.

LONG RANGE SCHOOL PLANT PLANNING

The Annual Report of the School Committee for 1945 was devoted entirely to the discussion of a long range, school-plant planning program for the Town of Ipswich.

In that report, our present school organization was described, and the future enrollment in the schools was estimated. Our present school plant was evaluated in terms of good educational and administrative practices and of the community's

needs. It was suggested that a possible course of development of our school plant might be in the ultimate further consolidation of our elementary schools, and in the extension of our High School plant (making it a six year high school) by providing larger assembly and recreation facilities for use by the public at large and for school activities.

The problem of financing such a program of plant improvement was touched upon. Emphasis was placed upon the need for integrating the program with an overall plan for community beautification and public service improvement. Those interested in the details are referred to that report.

Aware of the present limitations on construction, and of the added burdens of cost to be borne by the community in supporting normal services, the Committee entertained no idea that a construction program could be immediately embarked upon. They felt it no less a part of their obligation, however, to acquaint themselves with the inadequacies and strengths of the schools, and to find, if possible, in the solution of the schools' programs, a means of satisfying other more general community needs. That funds; other than those raised by real estate taxation, might yet be available for public welfare construction gave added impetus to the study.

A sub-committee of the School Committee was, therefore, appointed to consider the program; and several School Committee meetings were devoted to the consideration of their findings. It was finally voted to request the State Commissioner of Education to appoint a committee to survey the Ipswich Schools, with particular reference to the ideas developed by the Committee with the Superintendent in the report of 1945.

The Commissioner has granted the request and has appointed to the Committee Mr. A. Russell Mack, Deputy Commissioner of Secondary Education for the Commonwealth, and Miss Alice B. Beal, State Supervisor of Elementary Education.

This State Committee is presently surveying the schools. Its conclusions and recommendations will be publicized when they have been received by the School Committee.

PUBLIC USE OF THE HIGH SCHOOL AUDITORIUM

When the American Legion, representing a number of veterans in the community, made application for the use of the High School to promote a program of recreation in which basketball would be the focus of their winter-time interest, the School Department was constrained to give its best thought to the restudy of the problem of allowing the school facilities to be used for activities other than those initiated and supervised by the School Department.

After a study of procedures employed over a period of years by many communities, it was voted that the High School auditorium, gymnasium, cafeteria room, and auxiliary facilities, only, be opened to properly qualified organizations at such times as do not conflict with the school program, and at the discretion of the School Committee.

Though the building was built by all taxpayers, it is not necessarily incumbent upon all of them, it would seem, to support, through general taxation, activities which properly come under the aegis of private organizations. A schedule of fixed charges, which will be impartially adhered to, covering a share of the cost of maintaining, heating, lighting, and supporting the properties was, therefore, evolved. A set of regulations designed to protect the properties and prevent their being subverted to uses other than those for which they are primarily intended were devised. The schedule of charges and the regulations for use of the properties are appended to this report.

SCHEDULING OF USE OF HIGH SCHOOL

The problem involved in scheduling the many diversified activities to be held in our auditorium-gymnasium is pointed by the following schedule of activities to be conducted in the gymnasium-auditorium during the typical week of February 4.

Monday —

8:45-10:50	Boys' Physical Education Classes
10:50-11:35	Girls' Physical Education Classes
11:45-12:10	Noon dancing and social period
12:10- 1:25	Girls' Physical Education Classes
1:30- 4:00	Boys' Varsity Team Practice
4:00- 5:30	Girls' Varsity Team Practice
7:30-10:00	Greek Young Men's Club — Basketball Game

Tuesday—

Same as above to 1:30

1:30- 4:00	Junior Class Play Rehearsal
4:00- 5:30	Freshman Boys' Practice
3:00	Girls' Team Assemble to play Beverly Away
7:00-10:00	Ipswich (Boys') First and Second Teams vs. Hamilton

Wednesday —

8:00- 8:45	Assembly — All Classes
8:45- 1:30	Same as Monday
1:30- 2:45	Eighth Grade and Freshman Girls — Basketball Practice

2:45- 5:30	Boys' Varsity Team Practice
7:30-10:00	Practice — Post 80, American Legion

Thursday —

8:00- 1:30	Same as Monday
1:30- 2:30	Girls' Varsity — Practice
2:30- 5:30	Boys' Varsity — Practice
7:00-10:30	Student Council Activity

Friday —

8:00- 1:30	Same as Monday
1:30- 4:00	Junior Class Play Rehearsal
4:00- 5:30	Seventh and Eighth Grades — Games
3:00	Ipswich vs. Topsfield (Girls away)
7:00-10:00	Ipswich vs. Lynn Vocational (Boys)

Saturday —

7:00-10:00	American Legion Basketball Game

THE MANNING SCHOOL BUILDING

The Committee has considered carefully the possible disposition of the Manning building, which was abandoned as a school three years ago. It is not adaptable to use as a modern school building. It will not be used for that purpose in the future. As long as the Winthrop School continues to be used, however, the land on which the Manning School rests will be a necessary part of the playground area of the Winthrop School.

The School Committee felt, therefore, that the Manning School building should ultimately be removed from the site, or torn down. The Committee feels that because of the scarcity of building materials, the time for such action is now. An article has, therefore, been inserted in the Warrant for the Annual Town Meeting to authorize the School Committee to proceed with the task.

THE HIGH SCHOOL PLAYING FIELD

For a period of time antedating even the construction of the present High School building, the playground area at the High School has been in the process of growing. Most of the area which is the playing field is filled land, much of it, the result of public dumping of trash. The dump, the Committee has been informed, will be closed this spring. The Committee is, therefore, requesting an appropriation at the Annual Town Meeting to rough-fill that section of the field which has most recently been used as a dump. At a later date, after settling has occurred, the Committee will request an appropriation to complete the grading and planting to the ledges by the river.

VOCATIONAL GUIDANCE AND EDUCATIONAL TESTING

In order to keep teachers and administrator more reliably acquainted with the educational development of each pupil in the secondary school grades, the Iowa tests of Educational Development, evolved by the Chicago Research Associates, have been administered to all pupils, Grade IX through Grade XI, during the past two years. This year all the pupils in Grade XI and certain selected pupils in Grade XII were tested.

The areas explored by these tests are as follows: Social Studies Background, Natural Science Background, Reading in the Social Studies, Reading in the Natural Sciences, Literature, Correctness in Writing, Quantitative Thinking, Uses of Sources of Information, and General Vocabulary.

The information derived from this testing has been supplemented by a series of tests for educational and vocational guidance, devised and administered by the Boston University School of Education, Cooperative Guidance and Testing Service. This year, as in the past, pupils early in their junior year in

High School have been given this test. The record of each pupil's performance has been tabulated by the examiners and submitted to the school. Conferences have been held between the professors in charge of the testing service and those in our schools who will use the tests as a basis for educational guidance in conferences with the pupils.

In the spring of this year, as last, all the pupils in Grade VIII will be tested. The Boston University service has been engaged to give prognosis and diagnosis tests, the results of which will be used as a basis for guiding these pupils in the choice of their high school courses.

These batteries of tests, designed and scored by outside agencies, have been supplemented by a rather elaborate program of diagnosis testing of the results of the instruction in the English language. The teachers of the English Department of the High School have administered these tests, have scored them, and are presently analyzing the results — as a starting point for a re-examination of the course in English.

THE HIGH SCHOOL CURRICULUM AND THE HARVARD REPORT

The accumulated data resulting from these activities will be available to a committee of teachers working with the High School principal to evaluate our course of study in the light not only of our peculiar problems, but of educational practices which are general to this area and to the country at large.

A stimulus to this activity has been furnished, certainly, by the publishing, during the past year and a half, of at least three important studies of proposed plans for curriculum reform: the now famous *Harvard Report*; *The Study of the Educational Policies Commission, Education for All American Youth;* and the *Fortieth Annual Report of the Carnegie Foundation for the Advancement of Teaching.*

We in the schools have read these at the time of their publication with more than cursory interest; and we have had occasion as time has passed to refer again and again, particularly to the Harvard Report. We find it fascinating reading: provocative, wise, and not infrequently distinguished by a lightness of touch which is hardly to be expected of scholars dealing with a ponderous subject like General Education.

"From her opening day (says the reporter in Chapter 5) Harvard has included a large number of young men who had no professional intentions. They have been complained of by their preceptors, these three hundred years. They have committed every sort of folly and extravagance. New colleges such as Williams and Amherst have been founded in order to provide a place where poor but pious youths could be educated for the ministry, uncontaminated by the "rake hells," "bloods," and "sports," of Harvard – and the same class of students have flocked to the new colleges. Even after countless examples of gentlemen who have become scholars and who have become gentlemen by this illogical commingling, there are some people who would admit none to our colleges but serious students, and others who would set a standard of luxury and expense impossible for poor students. So long as Harvard remains true to her early traditions, rich men's sons and poor, serious scholars and frivolous wasters, saints and sinners, puritans and papists, Jews and Gentiles, will meet in her Houses, her Yard, and her athletic fields, rubbing off each others angularities, and learning from friendly contact what cannot be learned from books." Thus amusingly, the Harvard reporter gives the lie to those who would divert the college from the task of liberal, general education to that of specialized training of a class.

The writers of the Harvard Report take cognizance of the change that has taken place in the American secondary school in the past three generations. In 1870, they point out, the high school was almost exclusively a preparatory school for

college; today it aims to prepare the children of all the people for life. Thus, while our population has increased during the last seventy years but slightly more than three times, the enrollment in the high schools has multiplied ninety times, and that of the colleges, thirty times.

The Report finds ample justification for this trend, and accepts the moral obligation, implicit in the idea of democracy, that the good life and the education which trains the citizen for the good life are equally the privilege of all.

The writers take issue with those who, recognizing the great differences that exist as between individuals, would at too early a stage make education almost wholly an exploitation of individual interests by emphasis upon those subjects which divide man from man according to their particular functions, to the exclusion of those which unite man and man in their common humanity and citizenship.

As against this tendency the reporters recommend what they believe should be a common core of subject matter for all pupils who are to be educated in our society. Toward this end they recommend English, Science, and Social Science. In English, emphasis is placed not only upon literature but upon interpretative speech and vocal reading, as well as upon the never ending discipline of developing some facility of expression. The suggested focus of the social studies program in the ninth or tenth grades would be European history or general history and geography, to be followed in the eleventh or twelfth grades with a sequence dealing with American history and the problems of American life. In science, emphasis is placed upon developing in the student some appreciation of what is known as the scientific spirit and method of accumulating knowledge — of doing, in other words, that one may know, rather than doing primarily with other ends in view.

In the ninth or tenth grades, second to a course in general science, biology is suggested as taking precedence over courses

in other sciences, both because the student's stage of intellectual maturity is better suited to the subject matter of biology, which can be dealt with largely in a descriptive way; and because the content of this course is more intimately related to his daily experience and educational needs.

Though the writers of the Harvard Report would find a course similar to that described above desirable for all pupils, it is not to be assumed that the techniques of presentation and the scope of the classroom exercises would be the same for all the pupils or all the classes assigned to the courses. These would have to be adjusted to what passes for the intelligence of the child and to the whole complex of surroundings which help to shape a child's view of the world and his place in it.

In addition to a fulsome discussion of that which should constitute the common core of the secondary school program, the Harvard Report has much to say of the possible elective subjects in the program; the languages, including much maligned Latin; the Arts (fine and practical), and mathematics. For all who have the aptitude — whether they intend going to college or not — four years of mathematics are indicated. Though recognizing the disagreement and confusion that exists over the role of foreign language in secondary education, the Reporter affirms that language should be a part of the secondary school program for those who would use it as a tool, and for those (perhaps few) for whom language is the opening of doors in the way of poets and writers or as regards culture in the way of historians. The Report further restates, briefly but none the less formidably, the time-honored argument that the student who studies Latin will bring to his study of English an experience in syntax and a sense of root meanings which are enormously to his advantage in English. The Report suggests, however, that the study of Latin should come early rather than late in the secondary school course.

One of the fallacious threads which runs through much of our present day philosophy of secondary education is the assumption that because some pupils are unable to profit from the college preparatory course in high school, nobody should take it unless he were going to college. The Harvard Report tends to expose that fallacy. It substantiates the often repeated observation of our high school principal that no other offering which the high schools make will pay the same dividends in living that the college preparatory course will.

And yet such an academic program, while good for many people, cannot meet the needs of all. Many of the pupils who leave our secondary schools are manual in their abilities, and if they are to be retained, the school will need to provide experiences at which they can succeed. Being manual in ability should be no less respectable than being academic. We have been inclined to value academic abilities more highly.

The tendency is inevitably to strike a somewhat colorless mean, too fast for the slow, too slow for the fast. The ideal is a system which shall be as fair to the fast as to the slow, to the "hand-minded" as to the "book-minded," but which while meeting the separate needs of each, shall yet foster that fellow feeling between human being and human being which is the deepest root of democracy.

Jointly these opposite needs evidently point to one solution: a scheme of relationship between subjects which shall be similar for all students. Within it there must be a place for both special and general education.

The schools of Ipswich are attempting to meet that challenge by providing in the High School and upper grades rather extensive courses (in consideration of the size of the school) in the industrial arts and the graphic arts, the household arts, music, drawing, and commercial work. By providing accelerated divisions in the academic subjects in the five years of the High School and by the differences in curriculum offerings, provision

is made for pupils of widely different scholastic aptitude and achievement. The common meeting grounds of all pupils are the home rooms made up of pupils of different classroom divisions, the physical education classes and athletic fields, and the Student Council which epitomizes the whole field of extra-curricular activities.

SUMMER PLAYGROUND PROGRAM

During the summer of 1946, as in 1945, the Summer Playground Program was carried on under the direction of the School Department. The program was operated for a period of ten weeks with Mr. John J. Bochynski, newly appointed physical education instructor at the High School, acting as director. The activities were conducted in the day time both at the Shatswell School – High School Playgrounds and at the Linebrook Playground area. This daily program was supplemented by a program for older boys and girls conducted in the evenings at the Linebrook Playground. On rainy days, activities were carried on at the Winthrop School. The average weekly attendance in all the activities of the Playground was 1,173.

An outstanding supplement to the Program was the course in swimming and water safety which was organized by the Playground Director, but financed entirely by the local Chapter of the American Red Cross. Two bus loads of children were carried each day from the Playground to the Ipswich Beach and back again. The Chapter paid for this transportation cost. The Red Cross provided, also, a water safety instructor at the Beach. The Ipswich Beach Committee provided one other instructor. Through this program, ninety-eight children were given not only instruction in swimming throughout the summer, but also an opportunity to enjoy the facilities of our Beach. Fifty-six of these youngsters won beginner's or intermediate swimming certificates awarded by the American Red Cross at the Swimming Exhibit held at the Beach at the close of the season.

The following is a statement of the cost of operating the Summer Playground Program exclusive of the cost of swimming instruction and transportation:

SUMMER PLAYGROUND PROGRAM

STATEMENT AS OF JANUARY 1, 1947

Expenditures:	
Salaries —	
Director	$ 360.00
Assistants	528.00
Supplies	10.98
Returned to Revenue	301.02
Total Appropriation	$1,200.00

"RELEASED TIME" FOR RELIGIOUS EDUCATION

Whether the School Committee would approve the continuance of a program of releasing pupils one hour a week to receive religious instruction at the church of their parents' choice in conformity with the permissive act of the Legislature was considered by the Committee before the opening of schools in September.

For the school year, 1946-1947, it was voted to allow the pupils in the High School building, Grades VIII through XII, to be dismissed the last hour, Fridays, at their parents' request.

SCHOOL LUNCH PROGRAM

Despite the increased cost of foods the schools have continued to supply adequate lunches at noon for those who desire them. A complete meal, balanced in accordance with the specifications of the Federal School Lunch Administration, is served

both at the High School Cafeteria and at the Winthrop School Lunchroom at a cost to the pupil of $.18 at the High School, and $.20 at the Winthrop School. This amount is supplemented with a Federal subsidy of $.07 per meal served.

This year, at the request of parents of children at the Burley School, the privileges of the Winthrop School Lunchroom were extended to the pupils in the Burley School who are transported to school, and who, therefore are unable to go home at noon.

Under this program, which comes under the general supervision of the Federal School Lunch Administration, some 370 children are fed daily.

MAINTENANCE

The following building maintenance projects have been completed during the year.

High School —

1. Painting of exterior woodwork.
2. Pointing of brickwork and waterproofing of north and east sides.
3. Painting of east wall of auditorium.
4. Painting of boys' shower-room and lacquer painting of all lockers.
5. Replacing of return heating line under cement in Girls' Shower-Room.
6. Relocating of bubbler in Boys' Shower-Room.
7. Replacing 12 Speakman valves on urinal.
8. Installing bubbler on outside of school for use by spectators on field.
9. Repairing and overhauling machines.
10. Repairing and filling section of asphalt driveway.
11. Painting flagpole.
12. Rebricking boiler.
13. Flameproofing auditorium hangings.

Shop —

1. Installing sinks in woodworking and mechanical drawing rooms.
2. Reinstalling of clock system in woodworking, mechanical drawing, and print shops.

Shatswell —

1. Painting of ceilings, walls, and woodwork of all stairwells, eight classrooms, the teachers' room, principal's office, health room, and library together with plaster patching, etc., necessary for job.
2. Refinishing 30 desks.
3. Installation of Venetian blinds in two primary rooms.
4. Repairing broken window cords, sash, plus 35 broken or cracked panes of glass.
5. Repairing steam line leak.
6. Painting flagpole and providing new halyard.

Burley —

1. Replacement of copper hood on main ventilator on roof.
2. Replacement of broken shingles, caulking of gutters.
3. Rebuilding cesspool.
4. Repairing door stops, checking locks, and providing classroom keys.

Winthrop —

1. Replacing sink with double scullery sink in cafeteria.
2. Installing lavatory in nurse's room.
3. Replacing rotted piping feeding Winthrop School toilets and urinals.
4. Rebricking one boiler.
5. Inspecting and overhauling sprinkler.

I am appreciative of the enthusiastic and competent teaching which I have observed by teachers throughout the schools. As I went about the schools only a few days ago with Mr. Mack, Supervisor of Secondary Education, and with Miss Beal, Supervisor of Elementary Education, and listened to their spontaneous comments about the excellent use which they observed our teachers making of the facilities at hand, I could not help feeling pride in the work of these teachers and appreciation for the efforts which they have given to their task, in many cases beyond the scope of duty. I commend them to you.

I wish to express my appreciation, also, to you gentlemen of the School Committee for the many hours which you have shared with me in the interest of the schools, for your advice and guidance, for your patience which has doubtless been sometimes tried, and for your attitude of determining policies on the basis of principle and not personalities. For these things, I believe the town has reason to be grateful.

Respectfully submitted,

HARRY S. MERSON,

Superintendent of Schools

COMPARATIVE STATEMENT OF SCHOOL DEPARTMENT EXPENDITURES

Years 1942-1946 Inclusive

Item	1942	1943	1944	1945	1946
1—General Expenses	$ 5,618.01	$ 5,332.69	$ 5,560.34	$ 5,693.23	$ 6,194.76
2—Health	1,708.36	1,786.63	1,865.14	2,406.52	2,649.76
3—Teachers' Salaries	65,726.89	65,778.37	66,205.46	68,623.62	85,374.69
4—Americanization Classes	267.00	347.00	288.00	367.00	110.00
5—Textbooks and Supplies	5,158.49	4,075.01	3,305.79	3,895.54	4,448.50
6—Tuition	590.60	275.00	348.60	642.06	1,176.78
7—Support of Truants	64.29	51.71			
8—Transportation	7,136.76	7,623.62	8,192.29	8,674.97	9,408.53
9—Janitors' Salaries	7,538.34	8,033.80	7,830.78	7,216.64	8,575.51
10—Fuel, Water, Gas, Light	6,154.45	5,115.99	6,111.99	5,602.55	5,376.55
11—Maintenance and Repairs	3,300.61	4,814.72	3,449.41	3,038.81	8,000.59
12—Outlay	26.40		2,627.07	10.22	
13—Diplomas and Graduation	143.93	155.58	212.10	116.02	118.75
14—Insurance	1,879.63	1,367.02	1,421.43	1,324.61	873.46
Sub-Total	$104,761.86	$105,795.60	$106,422.40	$108,121.23	$132,307.88
*Transfer from Reserve Fund	1,000.00				
*Unexpended Balance, 1941	314.12				
Salary Bonus Appropriation		7,946.30	10,423.20	10,200.00	
Special War Service Retirement Fund			177.25	226.25	825.50
Total Expenditures	$106,075.98	$113,741.90	$117,022.85	$118,547.48	$133,133.38

RECEIPTS

To Town Treasury on Account of Education

	1942	1943	1944	1945	1946
Mass. Income Tax (Reimbursement for Teachers)	$ 9,300.00	$ 8,989.60	$ 8,490.00	$ 8,580.50	$ 8,700.00
Tuition—Rowley	3,306.50	2,720.00	2,735.50	2,366.50	2,970.00
Mass. Vocational Education	322.60	109.00	168.25	94.50	239.20
Feoffees	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Sale of Supplies—Ind. Arts			287.08	47.84	272.32
Refund	53.49	119.71	2.00		
Mass. American Classes	138.00	111.00	154.50	176.00	
Tuition—State Wards					
Transfer from Reserve Fund and Unexpended Balance 1942		* 1,314.12			
Total Receipts	$ 15,120.59	$ 15,363.43	$ 13,837.33	$ 13,265.34	$ 14,181.52
Net Cost (Subtract Receipts from Expenditures)	$ 90,955.93	$ 98,378.47	$103,185.52	$105,282.14	$118,951.86
Number of Pupils Enrolled	1,058	972	930	943	957
Net Cost Per Pupil Enrolled	85.96	101.21	110.95	111.65	124.29

*Applicable to payment of Stoker for High School.

SOURCES OF REVENUE FOR OPERATING SCHOOLS 1946

Voted—Annual Town Meeting, 1946	
Regular School Department Appropriation	$125,872.00
Special War Service Retirement Fund	825.50
Voted—Special Town Meeting, 1946 (To equalize pay for men and women teachers)	4,480.00
Received from Feoffees	2,000.00
Total Revenue	$133,177.50
Less Expenditures	133,133.38
Balance—Transferred to Revenue (Town)	$44.12

MEMBERSHIP BY AGE AND GRADE

October 1, 1946

Boys

Grade	Age 5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21 & Over	Total
I	14	37	4				1											56
II		16	24		2													42
III			14	26	10	2												52
IV				5	23	6	2	2										38
V					4	23	5	8										40
VI						3	26	6	2		1							38
VII							4	22	4	3	5							38
VIII							1	5	12	9	2	2						31
IX									7	14	22	13						56
X										7	12	13	2	1				35
XI											3	15	7	4			1	30
XII												4	10	2	4	1	1	22
P.G.														1	1	3	1	6
Total	14	53	42	31	39	34	39	43	25	33	45	47	19	8	5	4	3	484

Girls

Grade	Age 5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21 & Over	Total
I	12	24	3															39
II		19	26	3														48
III			18	9	1		1											29
IV				2	22	4												28
V					5	26	6											37
VI						8	21	5	3	1		1						39
VII							10	19	4	2	1							36
VIII								9	26	5		2						42
IX								1	13	31	5	4	1	1				56
X									1	9	20	7						37
XI											12	16	7	3				38
XII											2	9	27	3	1		1	43
P.G.													1					1
Total	12	43	47	14	28	38	38	34	47	48	40	39	36	7	1		1	473

TOTAL MEMBERSHIP — 957

DISTRIBUTION OF PUPILS BY SCHOOL AND GRADE

October 1, 1946

Grade	Burley	Shatswell	Winthrop	High	Total
I	28	32	35		95
II	32	26	32		90
III	26	22	33		81
IV	26	22	18		66
V	24	26	27		77
VI	31	24	22		77
VII	21	35	18		74
VIII				73	73
IX				112	112
X				72	72
XI				68	68
XII				65	65
P.G.				7	7
Total	188	187	185	397	957

ENROLLMENT STATISTICS

	1942	1943	1944	1945	1946
Enrollment—High School	368	323	291	295	324
Enrollment—Grade VIII			87	88	73
Enrollment—Elementary	690	649	552	560	560
Total	1058	972	930	943	957

SCHOOL CALENDAR

1946 - 1947

Teachers' Meeting — September 3, 1946.

Fall Term —

School Opens — September 4

School Closes — December 20

November 1, 1946 — Teachers' Convention (tentative)

November 11, 1946 — Armistice Day

November 28, 29 — Thanksgiving

Winter Term —

School Opens — January 2, 1947

School Closes — February 21, 1947

Early Spring Term —

School Opens — March 3

School Closes — April 18

April 4 — Good Friday

Late Spring Term —

School Opens — April 28

School Closes — June 13 — Elementary

June 19 — High School

May 30 — Memorial Day

Marking Terms –

1st Quarter – 47 days

September 4 – November 8

Exams Novembre 7 and 8

Cards given out November 13

2nd Quarter – 44 days

November 12 – January 24, 1947

Exams January 23, 24

Cards given out January 29

3rd Quarter – 44 days

January 27 – April 3

Exams April 2, 3

Cards gvien out April 5

4th Quarter –

April 7 – June 13 – Elementary

April 7 – June 19 – High School

WORKING CERTIFICATES ISSUED TO MINORS

	Age 14-16	16-18	18-21	Total
1942				
Boys	17	84	72	163
Girls	12	69	144	225
Total	29	153	216	388
1943				
Boys	36	56	39	131
Girls	19	113	61	193
Total	55	169	100	324
1944				
Boys	42	82	19	143
Girls	40	66	33	139
Total	82	148	52	282
1945				
Boys	29	44	12	85
Girls	16	40	60	116
Total	45	84	72	201
1946				
Boys	14	44	34	92
Girls	7	38	92	137
Total	21	82	126	229

GENERAL ANNOUNCEMENTS

Meetings of the Committee:

Regular meetings of the School Committee are held on the first Friday of each month at the Office of the Superintendent — Ipswich High School at 8:00 p.m.

Entrance Age:

No child shall be admitted to school in September unless he has reached the age of six on or before the thirty-first of March following the opening of school.

Birth Certificates:

A birth certificate is required for entrance to the first grade.

Vaccination:

No child shall be allowed to enter the first grade without a certificate of successful vaccination. Quotation from State Law, Chapter 76, Section 16: "An unvaccinated child shall not be admitted to a public school except upon presentation of a certificate like the physician's certificate required by Section 182, of Chapter 3."

Employment Certificates:

No child may be employed in any mercantile occupation until he has reached the age of sixteen years. All minors between the ages of sixteen and twenty-one must procure an Employment Certificate before accepting a job in a mercantile occupation.

The employment certificates are issued every week-day at the office of the Superintendent of Schools.

PUBLIC USE OF HIGH SCHOOL

Organizations wishing to use the High School gymnasium-auditorium, cafeteria room, and auxiliary facilities may be granted the use thereof on the following conditions and in accordance with the provisions of Chapter 71, Section 71 (as amended, 1935, 193.) — *Public Use of School Property.*

1. The facilities shall be available for rental to the public only when not in use for school functions.

2. Applications for use of the above facilities shall be made at the office of Superintendent of Schools on blanks furnished for this purpose not less than two weeks before such use is desired.

3. If the stage of the High School auditorium is to be used, it should be so stated on the application in order to plan for lighting, handling of scenery, charges to be made, etc.

4. In the cafeteria the use of the area and equipment behind the service counter is prohibited.

5. No decorations are to be used which are required to be attached to the building proper.

6. Erecting of staging or decoration shall in no way interfere with the school program.

7. The applicant shall guarantee the expense of light, heat, care of premises, the policing of same, and other fixed charges which shall be determined by the School Committe. The facilities must be paid for as contracted unless due notice of cancellation is given, or unless otherwise provided.

8. The applicant shall assume responsibility for any damage to school premises and school property that may occur as a result of such occupancy.

9. No applicant shall be permitted the use of the school building unless all previous bills have been paid.

10. Only custodians in the employ of the School Department may be engaged to maintain, heat, and protect the building. A police officer is required to be present at all times.

11. The use of the school building on Sundays shall be limited for such purposes as shall be appropriate to the day.

12. Dancing will not be permitted.

13. Persons who use the gymnasium for games must wear soft soled shoes.

14. Smoking may be permitted in the building only during a banquet while people are seated at tables.

15. No liquor shall be consumed on school premises or brought thereon.

16. It is understood by all applicants that permission to use the above facilities may be revoked with due notice from the School Committee.

SCHEDULE OF CHARGES

FOR

BUILDING & SERVICES — HIGH SCHOOL

Charges Payable to Town:

Auditorium or Gymnasium (maintenance)	$15.00
Showers (maintenance)	5.00
Cafeteria Room (no equipment)	12.00

Charges Payable Direct:

Head Custodian, an hour	$ 1.25
Assistant Custodian, an hour	1.00
(In cases where only 1 custodian is used add $1.00 for cleaning services.)	
Policeman	5.00
Stage and Scenery	5.00
Sound Equipment	5.00
Operator, an hour	1.00
Seat Service (if used)	10.00
Checking Service (if there is no charge)	5.00

If auditorium or cafeteria alone is used, there shall be 3 custodians and 1 policeman.

If auditorium and cafeteria are used together, there shall be 4 custodians.

For practice without admission — 1 custodian. When the gymnasium is hired for practice, only active participants in the practice are to be admitted — spectators are excluded from practice.

GRADUATES OF IPSWICH HIGH SCHOOL, 1946

College Course

Robert Clement Bolles
Eleanor Ardace Gunn
Alicia Marguerite Hills
*Elizabeth Louise Perley
*Helen Smolenski
Patricia Nason Wilder
*Bala Florence Comeau
*Jean Herrick
Marion Stanwood Lord
Hattie Emma Safstrom
Athena Vlahos
*Beryl June Wiley
Beverley Frances Wilson

Commercial Course

Norma Mae Brown
Dorothy May Cook
Mabel Georgakopoulos
Virginia Rose Carpenter
Sophie Gladys Dziadul
*Florence Jean Richards
Virginia Ann Stewart

General Course

William Peter Alexopoulos
Bradford Phillip Batchelder, Jr.
Robert Walter Burke
Gertrude Jean Buturla
Robert Lloyd Day
Charles Christos Farfaras
Helen Geanakas
Helene Theresa Gillis
Marion Ferne Homans
Richard James Low
Helen Markos
Paul Richard Martel
Gertrude Katherine Mozdziez
Doris Evelyn Parsons
Esther Leanora Sheridan
Elmer Chester Smith, Jr.
Theresa Ann Surpicki
Irene Ann Tabor
Bessie Vlahos
Winifred Joyce Wright
Marjorie Mabel Bailly
Melvin Arnold Bowen
Virginia Mae Burns
Francesca Canejo
Leo Everette Downey
Peter Galanis
Aphrodite Georgakopoulos
Marjorie Louise Henley
Zita Theresa Kmiec
Theresa Marie Marcorelle
Alma Marie Martel
Katherine Mary Morency
Amelia Pappamihiel
Mary Rose Semacko
Edna Lorraine Smith
Pota Sotiropoulos
Viola Eugenia Szurpicki
Richard Gage Todd
John Clifford Wood
Arthur Zeroulias

* Honor Group

LIST OF TEACHERS IN IPSWICH PUBLIC SCHOOLS

HARRY S. MERSON, *Superintendent*

High

Ralph C. Whipple, *Principal*

E. Margaret Allen
Bertram H. Bennett
Helen J. Blodgett
John J. Bochynski
Helen M. Brown
Robert D. Burgess
Frances D. Cogswell
Anne W. Drury
Elizabeth P. Glover
Lucy A. Hill
Ruth A. Lord
Victoria A. Machaj
Hazel E. Manzer
Frederick P. Pickard
Kendall M. Tilton
Marion F. Whitney
Miriam R. Woolley

Burley

Nellie T. Smith, *Principal*

Ruth M. Brown
Margaret I. Chisholm
Anne E. Friend
Ruth Gilday
Barbara A. Mackenzie
Cecilia Z. MacKenzie
Elizabeth C. Weare

Shatswell

Augusta A. Grenache, *Principal*

Ethel M. Archer
Alice L. Bennett
Mary Bond
Ruth F. Joyce
Blanche L. Oxner
Hilda J. Schofield
Amy Stanford

Winthrop

Lena J. Atherley, *Principal*

Winifred M. Atherley
Grace A. Bowlen
Blanche M. Doron
Jennie A. Johnson
Violet H. Kelley
Blanche E. J. Leighton
Margaret M. Phelan

Frank H. Chadbourne, *Art Supervisor*
Arthur H. Tozer, *Music Supervisor*
Frank L. Collins, M.D., *School Physician*
Beatrice E. Collins, R.N., *School Nurse*
Frederick C. Wilder, D.M.D., *School Dentist*
Thomas G. Gauld, *Attendance Supervisor*

Janitors

Albert G. Waite ..... High School
Mary W. Scott ..... High School
J. Francis Perkins ..... Winthrop School
Arthur H. Grant ..... Burley School
Warren E. Grant ..... Shatswell School

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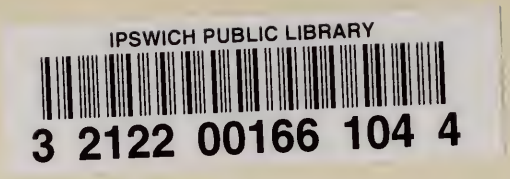
PART II.

Water and Light Report

PART III.

School Report

Ipswich Rm. Bay
352.105
Ipswich
1946



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IPSWICH ROOM Bay
Ipswich Public Library
Ipswich, Massachusetts